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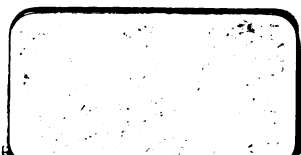


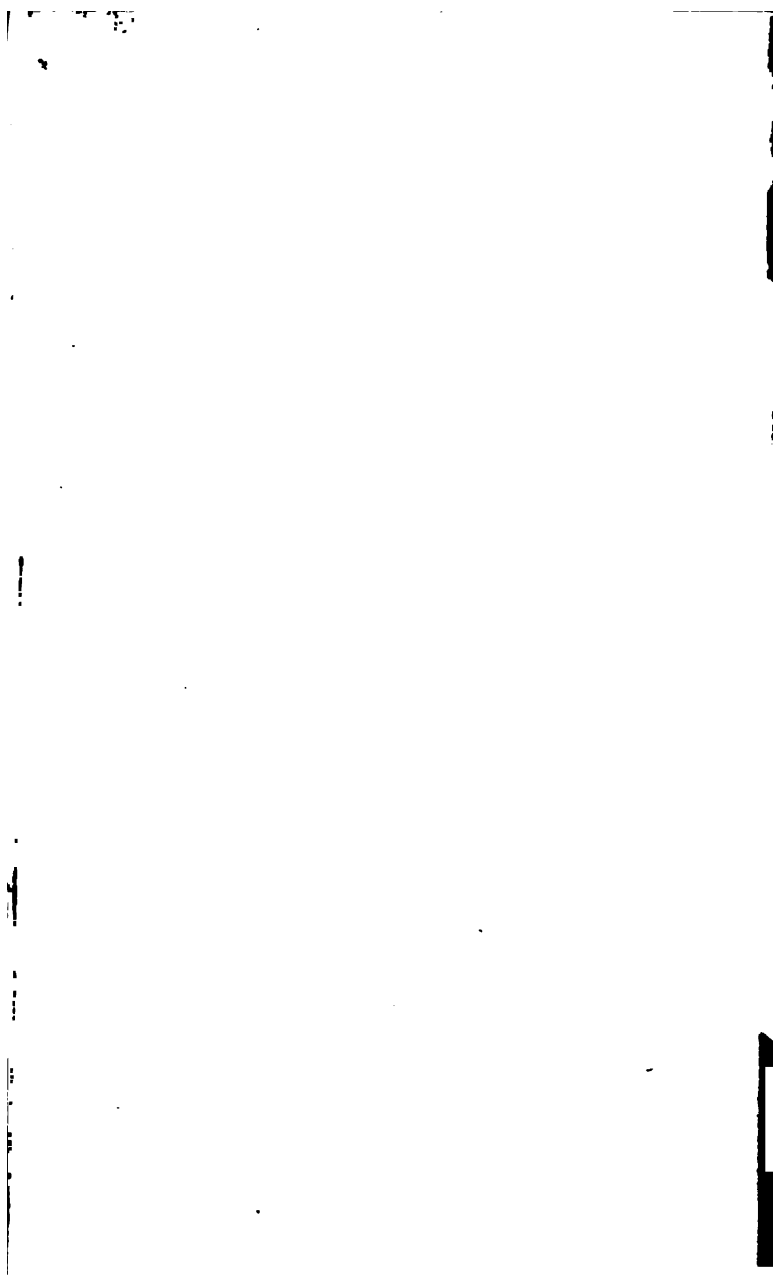
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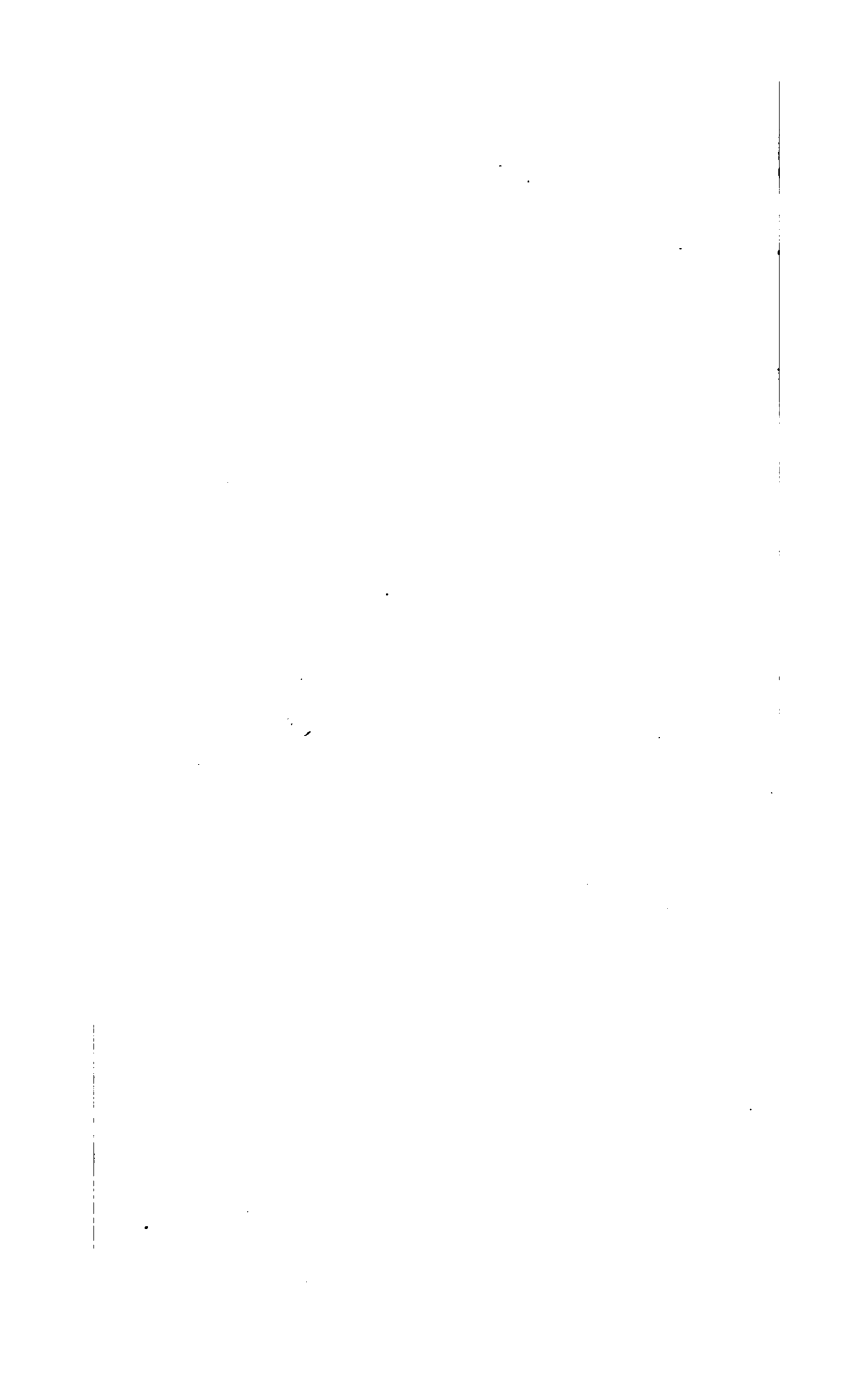






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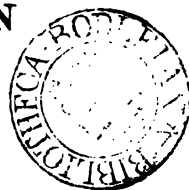


THE
INCOME TAX ACT,

5 & 6 VICT. c. 35,

WITH
A PRACTICAL AND EXPLANATORY
INTRODUCTION

AND
INDEX.



—◆—
By JOHN PAGET, Esq.
OF THE MIDDLE TEMPLE, BARRISTER AT LAW.

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ADVERTISEMENT.

A QUARTER of a century has elapsed since the provisions of the last Act of Parliament, imposing an Income Tax, ceased to operate. During that period the actors in the more stirring scenes of life have, to a great degree, changed; the memory of the former act has become traditionary; no records exist of the tribunals before which disputed questions came for decision. These circumstances occasion an absence of authority, which necessarily renders the task of explaining the provisions of the present Act of Parliament, which is framed on the model of the former Acts, more than usually difficult, and not unfrequently converts exposition into speculation—speculation upon the most uncertain of all subjects—the interpretation which a tribunal, called into existence by the Act, may give to its provisions.

Notwithstanding these obstacles, it is hoped that some assistance towards a proper understanding of the present Act may be afforded

by the following Introduction. A marginal reference to the sections of the Act accompanies each paragraph. This plan has been adopted with a view of rendering it easy for the reader to refer to the particular enactments which have been considered to afford authority for each proposition, and to enable him to satisfy his own mind whether the conclusions of the writer have been correctly drawn.

If even this alone has been effectively accomplished, with regard to an Act so long and complicated as the one under consideration, the writer will not consider his time misemployed, or his labour thrown away.

J. P.

3, MIDDLE TEMPLE LANE,
June, 1842.

*The following Table is inserted to facilitate reference from
the Introduction to the several Schedules of the Act :—*

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THE
INCOME TAX ACT.

5 & 6 VICT. c. 35.



INTRODUCTION.

THE object of the **INCOME TAX ACT** is to levy upon income arising from all sources, with some few exceptions, a tax, in the proportion of sevenpence in the pound.

It is to be observed, that this tax is imposed upon the income derived, not upon the source yielding such income.

It is regulated in amount by the quantum of the increment during the given period, irrespective of the increasing or diminishing value of the sources from which it springs.

The building land which yields an income of £100 a-year, whilst in the same period it increases in value by many times that sum, contributes no more to the impost than the stone quarry yielding a like sum, and which, in a few years, may be exhausted and valueless.

As this principle affects several of the provisions of the Act, it is important that it should be kept in mind throughout.

For the purpose of assessing and levying this impost, hearing and adjudicating upon appeals, and carrying into effect the provisions of the Act, powers

are conferred upon certain Commissioners, who may be divided into the following classes :

1st. Commissioners for General Purposes.

2d. Additional Commissioners.

3d. Commissioners for Special Purposes.

4th. Parties who are appointed to be Commissioners for executing the Act with regard to the duties arising from particular sources.

The first class, the COMMISSIONERS FOR GENERAL PURPOSES, are to be appointed in the following manner :

§ 4. The Commissioners of the Land Tax are to assemble in their respective districts, at such time and place as shall be appointed by the Commissioners of Stamps and Taxes, by advertisement in the Gazette, and at such meeting to select from their own body a number of qualified (a) persons to act as Commissioners for General Purposes in their respective districts, which districts are to be the same as those which at present exist for the assessed taxes. The names of the persons so selected having been set down in a list, in such order as the Land Tax Commissioners shall think fit, the persons whose names stand first in order in such list, to a number not exceeding seven, and not less than three, are to constitute the Commissioners for General Purposes in the district for which they are so selected; and a number not greater than seven, and not less than three, of those next in order, are to form a body from which vacancies in the number of such Commissioners may be supplied. If a sufficient number of persons to form these lists cannot be obtained from amongst the Land Tax

(a) As to the qualification, see sections 10 to 17 respectively.

Commissioners themselves, they are empowered to select qualified persons resident in the district, though not Commissioners of the Land Tax, and if this source fails, they are empowered to select a sufficient number from the acting Land Tax Commissioners of any adjoining district of the same county, riding, or town, until the full number of fourteen, consisting of these two lists of seven each, is made up. In the City of London, the Mayor and Aldermen are to appoint two Commissioners, and two to supply vacancies, out of a list of eight persons (four of whom are to be Aldermen) to be selected by the Common Council. Two Commissioners, and two to supply vacancies, are to be selected by the Governor and Directors of the *Bank of England*, and one Commissioner, and one to supply his vacancy, by each of the following bodies: the *East India Directors*, the Governors and Directors of the *South Sea Company*, of the *Royal Exchange Assurance*, of the *London Assurance*, the Directors of the *East and West India Dock Company*, and of the *London Dock and St. Katharine's Dock* for the time being. The Magistrates and Justices of the Peace acting for the *City of Norwich* are to select eight Commissioners, and eight to supply vacancies, not more than four of each to be selected from their own body, and the rest from the inhabitants of the city, or, if needful, from the adjoining county; and in *Bristol*, *Exeter*, *Hull*, *Newcastle-on-Tyne*, *Birmingham*, *Liverpool*, *Leeds*, *Manchester*, *King's Lynn*, and *Great Yarmouth*, a like number are to be selected in a similar manner by the Magistrates of those cities and towns, together with the acting Justices of the county or riding in which they are

§ 5.

§ 6.

respectively situated; the persons thus selected are to be Commissioners for the several districts in which such towns are situated, jointly with those appointed as before mentioned; and the names of all these parties who are to constitute the COMMISSIONERS FOR THE GENERAL PURPOSES OF THE Act are to be transmitted to the Commissioners of Stamps and Taxes.

§ 7. When any of the Commissioners for General Purposes die or decline to act, the remaining Commissioners must fill up the vacant places from the list of persons to supply vacancies, which latter list is to be filled up as occasion may require by the Commissioners of Land Tax and other authorized persons, and on their default, by the Commissioners for General Purposes within their respective districts.

§ 16. The Commissioners for General Purposes are empowered to select such number of qualified persons (the qualification being one-half of that which is required for a General Commissioner) to act as ADDITIONAL COMMISSIONERS for their districts respectively, as, considering the size and population of such districts, they think requisite; they may form these Additional Commissioners into Committees, and allot to them distinct parishes, wards, or places in which such Committees shall separately act, but not more than seven nor less than two of such Additional Commissioners shall act together in the same Committee for one district or division.

§ 20. If the Commissioners for General Purposes think fit, they may, instead of appointing Additional Commissioners with an inferior qualification, increase their own body by adding qualified persons to a number not exceeding seven, and then select by lot

not less than two nor more than seven from the body thus increased, to act as Additional Commissioners. If no such Additional Commissioners are appointed, the Commissioners for General Purposes must divide themselves, and appoint two at least of their own body to act as Additional Commissioners; and if the number of persons qualified to act as General Commissioners for such district is by this means reduced below two, the Act is to be carried into execution by qualified persons in the adjoining districts.

§ 21

The Commissioners of her Majesty's Treasury are to appoint such a number of persons as they think expedient as Assistant Commissioners, and these Assistant Commissioners, jointly with the Commissioners of Stamps and Taxes for the time being, are to be the COMMISSIONERS FOR SPECIAL PURPOSES.

§ 23.

In addition to the Commissioners thus appointed, the Governor and Directors of the Bank of England, the Governor and Directors of the Bank of Ireland, the Governors and Directors of the South Sea Company, the Directors of the East India Company, and the Commissioners for the Reduction of the National Debt, are to be Commissioners for the purpose of executing the Act, with regard to the duties on the annuities, interests, pensions, salaries, and other payments made by them respectively, or under their control. The Commissioners for Special Purposes are to assess or charge the duties on foreign funds. The Lord Chancellor, the Judges, and other principal officers of civil, criminal, ecclesiastical, and other courts and public departments of office under her Majesty are empowered, under certain provisions,

§ 24, 25,
26, 27, 28.

§ 29.

§ 30.

to appoint from amongst the officers of such courts and departments of office, Commissioners for executing the Act in relation to the offices in each such court or department respectively.

§ 31. Similar powers are given to the Speaker and the principal clerk of either House of Parliament, the principal or other officers in the Counties Palatine, the Duchy of Cornwall, Ecclesiastical Courts bodies and corporations, and inferior Courts of Law and Equity, for the appointment of Commissioners with relation to the offices and places of emolument in each House of Parliament, and in the several courts and departments respectively.

§ 32. In corporate cities, boroughs, and the cinque ports, the Mayor, Aldermen, and Common Council, or principal officers or members of the corporation, or any three or more, not exceeding seven of them, (a) are

(a) It is not easy to see how these seven are to be selected from the other members of the corporation, no express provision is made for their election by the members of the body generally. If "Mayor, Aldermen, and Common Council" is used as a collective name for the whole corporation, some seven individuals are to be selected from amongst the members of the corporation, and of these the Mayor may possibly not be one. If (as appears to be the more grammatical construction of the sentence) the words "Mayor, Aldermen, &c." are used to designate the individuals holding those offices, then the Mayor would, at any rate, be one Commissioner, but if there are more than six Aldermen, it is difficult to say how a choice is to be made amongst them; and if there are less than six, a similar difficulty arises with the Common Council or other persons from whom the residue of the seven Commissioners would, in that case, have to be selected. Another difficulty arises from the provision of the 33rd section, that the Commissioners may continue to act from year to year, without

constituted Commissioners for executing the Act in relation to the public offices and employments of profit in such cities, corporations, or cinque ports, or in any guild or society within the same.

The 8th and 33d sections contain provisions for the execution of the Act, should the previously mentioned parties neglect to exercise the powers of appointing Commissioners, or their appointments not be duly notified to the Commissioners of Stamps and Taxes. § 8.
§ 33.

The Paymasters of civil services, together with such other persons as the Commissioners of her Majesty's Treasury may appoint, are the Commissioners for executing the Act, so far as it relates to the duties imposed upon public offices and employments of profit, pensions, and stipends payable by her Majesty, or out of the public revenue. § 34.

ASSESSORS AND COLLECTORS.—The Commissioners for General Purposes are to appoint Assessors and Collectors in a similar manner to that in which such officers are appointed for assessing and collecting the assessed taxes ; and, in Scotland, the same per- § 36.

any new appointment, whilst the Mayor changes annually, and the Aldermen and other members of the corporation go out in rotation. No power of selection is given to the Commissioners of the Treasury by the 33rd section, except in default of such appointment, which assumes the power of selection to lie somewhere else originally.

Perhaps the safest mode of proceeding will be for the corporation to make choice of the requisite number of their own body, to notify such appointment to the Commissioners of Stamps and Taxes, and to obtain a confirmation of it from the Commissioners of the Treasury.

sons who are Collectors and Receivers of the land and assessed taxes are to fill similar offices with regard to the present Act.

OFFICERS FOR RECEIPT, INSPECTORS, AND SURVEYORS.—The Officers for receipt of the land and assessed taxes, and the Inspectors and Surveyors of the assessed taxes, are to be Officers for receipt, Inspectors, and Surveyors of the duties granted by the
 § 37. present Act, and, together with the Commissioners, Assessors, and Collectors, are to possess such powers, and proceed in such manner, as the like officers for collecting the assessed taxes are authorized to do.

CLERKS AND ASSISTANTS.—The Commissioners
 § 9. for General Purposes in each district may appoint a Clerk, and, if necessary, an Assistant, to act for them and for the Additional Commissioners in such district.

OATH OF COMMISSIONERS, &c.—Each Commissioner, Assessor, Collector, Clerk, Assistant, Inspector, Surveyor, and officer for receipt, before
 § 38. acting in pursuance of the powers of the Act relating to the duties imposed on the income and profits accruing from property, professions, trade, employment, or vocation, contained in Schedule D. of the Act, is directed to take the oath prescribed by the Act for such officer respectively, and in case of his
 D. F. so acting before taking such oath, is subject to a penalty of £100.

REMUNERATION OF COMMISSIONERS AND OTHERS.—
 § 35. Persons acting as Commissioners are entitled to a

certificate exempting them from serving on juries and discharging parish and ward offices. The Commissioners for Special Purposes are to receive such salary and allowances for expenses as the Commissioners of her Majesty's Treasury shall direct. The Assessors and Collectors to have *three* pence in the pound, to be divided between them, on the sum paid in by them. The Clerk if he pays the incidental expenses of his office, is to have *two* pence in the pound on all sums assessed by virtue of warrants and certificates issued by him; and not bearing such incidental expenses, *one* penny in the pound on such sum; and the Commissioners of her Majesty's Treasury are empowered to grant to any Clerk, bearing such incidental expenses, a further allowance, not exceeding one penny in the pound, on the gross assessments discharged on claims for exemption allowed on the ground of income. The Inspectors and Surveyors are to receive such amount out of the surcharges effected by their means as shall appear to the Commissioners of Stamps and Taxes, under the regulations of the Commissioners of the Treasury, to be an adequate reward for the labour and diligence of such Inspector or Surveyor.

§ 23.

§ 183.

§ 162.

The Assessors are to affix notices of the time, place, and mode in which lists and returns are to be made out upon the church door or other public place, and such publication is to be deemed sufficient notice to all persons in the parish, or other district. No other service of notice is required by the Act, though the Assessors are directed to leave notices at the residence of the party charged, or upon the persons subject to the charge. But the only effect of such delivery of notice is to render it

§ 47.

§ 48.

- § 55. obligatory on the party upon whom it is served to
§ 57. make a return whether he is chargeable or not; and
the omission of the service of such notice only
§ 56. exempts the party who has not made a return from
penalties, on his proving to the Commissioners that
he is entitled to be exempted from the payment of
any duty whatever.

The Act then proceeds as follows.

- § 52. “ And be it enacted, That every person charge-
“ able under this Act shall, when required so to do,
“ whether by any general or particular notice given
“ in pursuance of this Act, within the period to be
“ mentioned in such notice as aforesaid, prepare and
“ deliver to the person appointed to receive the
“ same, and to whom the same ought to be delivered,
“ a true and correct statement in writing, in such
“ form as this Act requires, and signed by the per-
“ son delivering the same, containing the annual
“ value of all lands and tenements in his occupation,
“ whether the same be situate in one or more parish
“ or parishes, and the amount of the profits or gains
“ arising to such person from all and every the
“ sources chargeable under this Act according to
“ the respective schedules thereof, which amount
“ shall be estimated for the period, and according to
“ the respective rules contained in the respective
“ schedules of this Act; to which statement shall
“ be added a declaration, that the same is estimated
“ on all the sources contained in the said several
“ schedules describing the same, after setting against
“ or deducting from such profits or gains such sums,
“ and no other, as are allowed by this Act; and
“ every such statement shall be made exclusive
“ of the profits and gains accrued or accruing from

“ interest of money, or other annual payment arising
 “ out of the property of any other person, for which
 “ such other person ought to be charged by virtue
 “ of this Act.”

“ EVERY PERSON CHARGEABLE.”—All persons receiving income in their own right, Trustees, and Guardians of incapacitated persons, such as married women, infants, or insane persons. Agents and Factors of persons resident abroad, Receivers under the Court of Chancery, Married women sole traders or living separate from their husbands, Chamberlains, Treasurers, Receivers, or Auditors of corporations, collegiate bodies, companies and societies, are “ persons chargeable under the Act.”

Trustees of persons of full age, not under incapacity, and in receipt of the profits of the trust property, are only required to return the names and residence of such persons, in order that they may be charged.

Temporary absentees are to be charged as residents, and temporary residents are liable to the impost after six months' residency.

“ ANNUAL VALUE OF ALL LANDS AND TENEMENTS IN HIS OCCUPATION.”—This return is to be made by the occupier of the lands, whether owner or tenant.

It is to be a return of the annual *value*, not of the *rent* of the land.

In the ordinary case, however, of a farm in the occupation of a tenant at rack-rent, such rent is to be taken, in the first instance, as a correct criterion of the value of the land, provided it has been fixed

§ 41, 53.

§ 53, 43,
44, 51, 45.

§ 54, 40.

§ 42, 51.

§ 39.

B.
IX.A.
I.
*General
Rule.*

§ 66, 82.

by an agreement or lease within seven years next before the 5th of April immediately preceding the time of making the assessment ; but in the case of a

§ 67. tenancy from year to year, or at will, the rent is not to be taken as showing the value unless it is proved to the Commissioners that the tenancy has commenced, or the rent been adjusted upon a regular notice to quit within the same period of seven years.

If the assessor cannot obtain satisfactory returns, he is to make an assessment to the best of his judgment, using the valuation for the poor-rate as a guide in the manner pointed out by the Act ; and for this purpose, the Commissioners, Inspectors, Surveyors, and Assessors may inspect and take copies from the rate-books of the parish. The Assessor

B.
XI.
§ 76. may also call for the production of the lease or agreement under which the occupier holds his land,

§ 66. and if the tenant neglects or refuses to produce it,

§ 68. with a view to conceal the actual value of the premises, he is subject to a penalty of £20 and treble duty.

§ 78. If the occupier has omitted to give in an account of the value of the property in his occupation, (for which omission, however, he is subject to heavy penalties,) or has delivered an account with which the Commissioners are dissatisfied, the Assessors,

§ 55. Inspectors and Surveyors may obtain an order from the Commissioners, which will entitle them, accompanied by such persons as the Commissioners shall appoint as valuers, after giving two days' notice to the occupier, to enter upon any lands and grounds, whether inclosed or not, and to value, measure, and survey the same, in order to ascertain the value.

§ 78.

The Assessor is then to proceed to make out his assessment, setting down the full value of the premises, with the names of the occupiers and owners, and to deliver the same, with the returns which have been received, to the Commissioners. § 74.

After these assessments have been submitted to the Surveyors and Inspectors in order to give them time to consider and object to them, the Commissioners are to rectify them if necessary, and then to allow and sign them. § 79.

After such allowance, fourteen days' notice is to be given of the day appointed for appeals. § 80.

If, upon such appeal, any question arises whether the premises have been correctly valued, the appellant may be ordered to cause a valuation to be made by *any person to be named by the Commissioners*; and if the valuation made by that person exceeds the amount of the estimate made by the appellant, the Commissioners may order all the costs of such valuation to be paid by the appellant; or if they think that he has not been guilty of any default, they may order such costs to be paid by the collector of the parish or place. § 81.

The Commissioners may also, upon such appeal on production of the lease under which the lands are held, or of other evidence showing the value, lower or raise the assessment. § 82.

When the assessment is complete, the amount assessed is to be paid by the occupier at the rate of seven-pence in the pound on the value, in respect of the ownership, and three-pence halfpenny in respect of the occupation in England, and two-pence halfpenny in Scotland; the value of the tenant's occu- A.
B.

pation being in England assumed to be correctly expressed by half the annual value of the land.

B.
VII.

This calculation is also made upon the assumption that all lands are subject to tithe, and as in the case of lands that are wholly or partially free from tithe the rent will be proportionably higher, provision is made for varying the scale so as to adapt it to such cases. In the case of land being exempt from tithe, or subject to a rent charge under the Tithe Commutation Act, in lieu of tithe, a sum not exceeding (a) one-eighth of the duty in respect of the occupation is to be deducted therefrom. To try this by a farm let at rack-rent for £500 a-year, and free from tithe :

Annual value £500.			
Duty in respect of occupation at 3½d.	£.	s.	d.
in the pound on £500	7	5	10
One-eighth part of such duty within a			
fraction	0	18	2½
	<hr/>		
Deduct the one-eighth from the duty, it			
leaves	6	7	7½

which is the sum to be actually paid in respect of the occupation.

The same rule applies when the land is subject to a rent charge in lieu of tithe under the Commutation Act. When the land is subject to a modus or composition real, and not subject to tithe, "there shall

(a) "*Not exceeding.*" There is no provision for reducing the sum to be deducted below one-eighth; no case is pointed out in which it is to be done, no discretion is lodged in the Commissioners for that purpose; the party making the return will of course deduct as much as the law will allow him, that is to say, a full eighth of the duty; the words "*not exceeding*" seem to be useless.

“ be deducted out of such duties so much thereof
 “ *as together with the like rate on such modus or com-*
 “ *position real* shall not exceed one-eighth part of
 “ such duties.”

To try this by a farm of similar value, subject to a modus or composition real, amounting to £10 in the year, here to make it equal, the rent ought, in consideration of the burden of the modus, to be reduced to £490.

Duty in respect of occupation at 3½d.				£.	s.	d.
in the pound on the rent of £490	}			7	2	11
One-eighth of such duty within a fraction	}	£.	s.	d.		
				0	17	10
The like rate on £10, the amount of the modus	}			0	2	11
<hr/>						
Amount which, with such rate on the modus or composition, does not exceed one-eighth of such duty	}			0	14	11
<hr/>						
					0	14 11
<hr/>						
Deduct the same, and it leaves				6	8	0

which is the sum to be actually paid on account of the occupation.

Where lands are subject to a modus or composition real in lieu of certain specific tithes, and subject to other specific tithes, or are free from some and subject to other tithes, the value is to be taken at the rack-rent for which the land would let, if wholly free from tithe, and one-eighth of the duty is to be deducted as in the case of tithe free land.

Thus, supposing a farm subject to certain tithes, and free from others, let at a rent of £450 a-year, but which would, if entirely tithe-free, be worth £500, the first of the above calculations will apply.

The lessee or occupier of tithes in kind, or the occupier of land from which such tithes arise, com-

pounding for the same, is to be charged two-pence on every twenty shillings of the annual value thereof in respect of such occupation.

Let us suppose the case of a farm in all respects similar to the example we have considered of a tithe free farm, with the exception that it is subject to a heavy tithe in kind, in consequence of which it only yields a rent of £400 instead of £500, and the tenant compounds for the tithes with the tithe-owner for £100 a year; this added to his rent, will make a sum equal to what his neighbour pays for his tithe-free farm, and places him so far in precisely the same situation. Let us now see how the two farmers respectively stand with regard to the Income Tax.

The tithe-free farm, as we have seen, contributes in respect of the occupation £6 : 7s. 7½d.

Let us now state the account for the farm subject to tithe.

	£	s.	d.
Duty in respect of occupation at 3½d. in the pound on £400.....	5	16	8
Duty in respect of composition for tithes at 2d. in the pound on £100.....	0	16	8
	£6	13	4

the amount to be paid in respect of occupation.

If the tithe owner takes his tithe in kind, the tenant will only pay £5 : 16s : 8d. in respect of his occupation. If the tithe is demised to a lessee or farmer of tithes who takes it in kind, and pays rent to the tithe owner, such lessee will pay a duty of two-pence in the pound on his occupation.

The tithe owner occupying the tithe himself is not subject to such duty.

The profits of lands occupied as nurseries, market

gardens, and hop grounds, (where the hops exceed one-tenth of the farm), are to be calculated in the same mode as the profits under Schedule D, (a) and when the amount has been ascertained, it is to be charged under Schedule B.

B.
VIII.

Cattle dealers and milk sellers are subject to an assessment, according to the ordinary rule in Schedules A. and B., and to a further charge in respect of the profits of their trade under the provision of Schedule D.

D.
Third case.
Third.

When by agreement the landlord pays taxes or rates, which are by law a charge on the tenant, the amount thereof is to be deducted from the rent before making the preceding calculations, and such rates and taxes are also to be deducted in ascertaining the value when the owner is also occupier. If by agreement the tenant pays taxes or rates, which are by law a charge on the landlord, the amount is to be added to the rent.

B.
X.
First.

Second.

When the amount of rent depends on the price of corn, or upon the actual produce of the land, the duty is to be estimated as directed in the third and fourth rules of Schedule B., No. X.

A reference to Schedule A., No. V. and No. VI., will show the deductions and allowances which are to be made from the duties arising from land in respect of charges upon such land, and also in respect to the application of the proceeds to educational, eleemosynary, or charitable purposes. (b)

No duty in respect of the *occupation* is to be charged upon dwelling-houses, unless occupied under the same demise with a farm of land or tithes,

B.
VII

(a) *Vide post*, p. xxxi.

(b) *See also post*.

nor upon warehouses or other buildings occupied for the purpose of carrying on a trade or profession.

A. & B.
IX.

A.
IV.
Ninth.
Tenth.

The sums thus imposed, both in respect of the property and the occupation of the land, are to be paid in the first instance by the occupier, who, if he is a tenant, may deduct seven-pence in the pound from the rent which he pays his landlord, who may in like manner deduct seven-pence in the pound from any "rent charge, annuity, fee farm rent, rent service, quit-rent, feu-duty, teind duty, stipend to licensed curate, or other rent or annual payment, reserved or charged upon the land.(a)"

Eleventh.

(a) It is remarkable that neither this section, nor any other part of the Act, contains any express provision for the common case of a landlord who remains in the receipt of rent, and pays interest to a mortgagee; and, indeed, none of the above expressions strictly apply to such a case. It may perhaps be held, and probably was intended, to come under the words "other annual payment charged upon the land." It is the more singular that it is omitted, as the case of the *mortgagee* in possession is provided for immediately after, and he is directed to allow a proportionate sum for duty in the settlement of accounts with the mortgagor. If the landlord were to be held not entitled to retain against the mortgagee, he would be placed in the situation, in the case above suggested, of allowing the tenant seven-pence in the pound on the whole rent, whilst he was only in the actual enjoyment of a part of it; and as the mortgagee, if he made no allowance to the mortgagor, would have to make a return of his income, and pay upon it, the land which perhaps yielded only £100 rent, out of which interest to the extent of £50 was payable, would be paying duty as upon £150 a-year; whilst, if the mortgagee took possession, the same land would, under the express provisions of the next section, only pay as on £100 a-year. This seems a most unreasonable conclusion, and it is submitted, though with some doubt, that there is enough in these two sections, and the other provisions of the Act with regard to interest, taking them together, to show that the intention of the legislature

Thus, supposing a tenant to occupy a farm, for which he pays a rack-rent of £100 to his immediate landlord, who pays a rent charge upon the same farm of £50, the tenant will, in the first instance, pay a duty of $10\frac{1}{2}d.$ in the pound on the rent, amounting to £4 : 7s. 6d.; when he pays his rent he will retain seven-pence in the pound from his landlord, amounting to £2 : 18s. 4d., and the landlord will deduct from the owner of the rent charge seven-pence in the pound on £50, amounting to £1 : 9s. 2d., leaving, as his own share of the tax, a similar sum.

“WHETHER THE SAME BE SITUATE IN ONE OR MORE PARISH OR PARISHES.”—When the party making the return occupies land in two or more parishes or districts, he must specify, in such account, the pro-

was that the mortgagor in possession should retain a proportionate amount from the interest he pays to his mortgagee. At any rate a mortgagee should be well advised how he resists such claim of retainer, for the 103d section of the Act provides, that if any person refuses to allow any deduction authorized by the Act from any payment of annual interest, shall forfeit, for such offence, *treble the value of the principal money of the debt*. Whether, if this construction be correct, the mortgagor is to retain under the above section, considering the interest to be an annual payment *charged upon the land*, or under the subsequent sections, treating the interest as an annual payment out of a *chargeable fund*, is a question of some difficulty, upon the decision of which depends whether the mortgagor should apply to the Commissioners for a certificate under the 105th section. See *post*, p. xxxv.

§ 103.

Wherever a party is entitled to retain he should be careful to avail himself of such right, for if he *voluntarily* pays the full amount without deduction, he will not be entitled to recover the amount of duty back again. See *Denby v. Moore*, 1 B. & Ald. 123; *Andrew v. Hancock*, 1 B. & B. 37; *Graham v. Tate*, 1 M. & S. 609.

A.
No. IV.
Second.

portionate value of the property he occupies in each of such parishes or districts, and deliver such account in each parish in which any part of the land which he occupies is situate, and he must, in the same account, specify and give a separate estimate of the land which he occupies under different owners. Where, however, land, in two parishes, is occupied by the owner, or by a tenant under one demise, and the Commissioners are satisfied that the proportion in each parish, in respect of quantity or value, cannot be ascertained, and the whole is comprised in one district, the occupier may be charged in either parish, or, if it extends into two districts, then in the district in which he resides.

If the occupier omits making such return in each parish, he is to be charged treble the rate for the land so omitted, beyond the penalties before mentioned.

§ 83. Where in consequence of *flood or tempest* (a) loss has been sustained on growing crops, or stock on lands (b) held by a tenant at a reserved rent, without fine, or from the same cause any part of such farm has become incapable of occupation, and the landlord has in consequence made an abatement

(a) No provision is made for loss by accidental fire, epidemic disease amongst cattle, or other loss not occasioned by flood or tempest.

(b) There may be a doubt how far the Commissioners might be entitled to make an allowance for a *stack of corn* or hay, or for corn or hay cut but not gathered, destroyed by flood or tempest: they certainly would not come under the description of *growing crops*; and the other expression "stock" is generally used to designate cattle or sheep, or other live stock. By a wide construction this latter expression might perhaps be extended to such a case, but would certainly not include barns or other farm buildings.

from the rent, the Commissioners are empowered to discharge the duty in respect of the ownership to a proportionate extent, and also to abate a like proportion of the duty in respect of the occupation.

Where the landlord is an infant or lunatic, and in consequence incapable of making such abatement from the rent, the Commissioners may nevertheless make such abatement from the duty in respect of the *occupation* as they think ought to be allowed. § 84.

If the landlord is capable of consenting but refuses to do so, and holds the tenant to his agreement notwithstanding his loss, the Commissioners have no power to grant any abatement whatever to the tenant.

If the owner is himself in occupation of the land, the Commissioners may make such abatement from the duty in respect both of the ownership and occupation, as they consider the justice of the case requires. § 85.

No express provision is made for losses of this kind occurring on land held on lease at a rent below the value of the land, with fines payable at particular times or on renewal, and occupied by the lessee; such cases are expressly excluded from the operation of the 83rd section, the provisions of which would indeed be inapplicable to them; probably they would be held to come under the 85th section, as such a tenure is a beneficial ownership, and in that sense the lessee may be considered as the owner of such lands.

It has been thought better to go through these provisions with regard to the duty in respect of the occupation of land, and the calculations necessary for ascertaining the amount which will be payable in

particular cases, at some length, at the risk of being tedious, for two reasons: first, it seems difficult to extract any principle from the enactments on this subject; and, secondly, occupiers of land whom the section of the act under consideration particularly affects will, it is feared, even with such assistance as the writer has been able to afford, find its provisions obscure and difficult of construction.

A.
IV.
Third.

The return must also comprise an account of all houses let by the party making it of a less value than £10 a-year, all lands let for a less period than one year, of all dues arising from manors or other royalties, fines received in consideration of demises, (a) of all tithes, dues and money

A.
II.
Fourth.
Fifth.
Sixth.

payments in lieu thereof, and all compositions for tithes (except rent charges under the Tithe Commutation Act), and other unenumerated profits arising from land which the party making the return is entitled to receive, either in his own right, or as the lessee, tenant, agent, or factor of another. The

A.
II.

assessment in respect of compositions, rents, or other payments in lieu of tithes, may, if the commissioners think fit, and give notice accordingly, be made upon the occupier of the lands from which they arise, instead of being made on the party entitled to the payment. The return must also include all other

A.
IV.
Fourth.

matters comprised in Schedules A. and B. of the Act, with the exception of any income which the party making the return may derive as a shareholder

(a) When any part of such fine has been laid out as productive capital, from which a chargeable profit has arisen or will arise within the same year, the Commissioners may discharge the assessment on the amount so applied. See Schedule A. II. *Fifth.*

or partner in any corporation, company, or society, carrying on any quarries, mines, iron or gas works, canals, railroads, docks, bridges, or other undertakings enumerated in the Act, and which are to be charged on such corporation or company, or their agent or acting officer, who is to prepare and deliver a statement of the profits and gains of such undertaking, which is to be estimated on the amount of the annual profits of the concern before declaring any dividend amongst the proprietors, or distributing the profits to the owner of the soil, or to any creditor or other person who may have a claim upon them. It is provided that this charge shall be made "exclusively of any lands used or occupied in or about the concern." It is somewhat difficult to say what meaning is to be attached to these words: it cannot be intended that the company should be charged twice over upon their profits calculated as above directed, and again on the value of the lands as other occupiers. The properties in No. II. and No. III. of the Schedule are expressly excluded by the provisions of No. I. from the operation of the general rule for estimating the value of lands; it would seem, therefore, to be the intention of the legislature that they should be estimated under the provisions of No. II. and No. III. respectively, independent of the other provisions of the act. There would have been no difficulty in adopting this construction had it not been for the words above quoted, and which seem in no way necessary to the completeness of the section in which they occur. In the case of warehouses and other buildings occupied for the purpose of carrying on a trade or profession it is (as we have seen) expressly provided, that no

A.
No. III.
First.
Second.
Third.

A.
III.
First.
Second.
Third.

B.
VII.

duty shall be paid by the occupant, under Schedule B., as the profits of the trade which he carries on, and to which such buildings are ancillary, are charged under Schedule D. Land occupied by a canal or railway company, or by a company or individual carrying on mines or gass works, is in principle similarly circumstanced, but from the duty upon such undertaking being brought under Schedule A. instead of Schedule D., under which it would seem more properly to range itself, considerable obscurity is introduced.

The former income tax act provided expressly for assessing the profits arising to a trading company from their occupation of lands in conjunction with their general profits, (a) and it seems impossible practically to separate them, the profits of the company arising indiscriminately from the exercise of skill, the employment of capital, and the profits of the land necessary for the undertaking. Perhaps the words above cited were intended to comprise the provisions of the former act in a shorter compass; if so, they certainly afford an example of the obscurity which a desire for brevity sometimes induces. Perhaps the sentence should be read thus, "and the said charge shall be made on the *said profits exclusively* of any lands used or occupied in or about the concern;" so as to give it the same meaning as if it had been "and the said charge [so far as the same relates to profits arising from the occupation of land] shall be made *exclusively* (i.e. solely) on the profits of any lands used or occupied in or about the concern;" thus providing for the

(a) 43 Geo. 3, c. 122, § 94, 129.

case where an individual or a company carries on one of the specified undertakings, at the same time occupying land not "in or about that concern," but for some other purpose foreign to the undertaking, and which would be properly returned under the general provisions of Schedules A. and B. The officer in direction or management of the concern would in this case only return, under the provision we are now considering, the "profits exclusively of (i.e. arising from) the lands used or occupied in or about the concern," and leave the other lands which were not so used or occupied to follow the general rule. This is certainly rather a strained construction of the clause, but it seems difficult to suggest any other reading which will be consistent with the general provisions of the Act.

It very frequently happens that companies of this kind have considerable landed property, which is not in their own occupation, but from which they derive rent, which passes into the general statement of their accounts. As a company so circumstanced would be, like any other landlord, subject to allow a deduction from such rent to the tenant in actual occupation, it would seem that the amount of such rent should be deducted before striking the balance of profits for the purpose of making the return, otherwise duty would be paid twice over upon it.^(a)

A question of some nicety will arise where a party entitled to an income of less than £150 a year seeks a return of his proportion of the duty which has

(a) Salaries and wages of officers of such companies are, as it seems, not to be included in such return, but are to be charged on the individual in receipt of such payment; see § 54. See also the subject of wages discussed, *post*, p. xlii.

been paid by the company, under the 164th and 165th sections of the Act; for as the amount of the aggregate of the dividends will not necessarily be the same as the amount of the profits on which the duty has been calculated, the share of duty which he as an individual member of the company has in fact paid will not bear an exact proportion to the dividend which he has received, though probably in practice it will be calculated on that amount.

A.
III.
Third.

An adventurer in a *Mining Company* may claim to be separately assessed, and may set off his loss in one such concern against his gain in another. This provision does not seem to extend to any of the other enumerated concerns, as Gas or Iron Works, &c.

“AND THE AMOUNT OF THE PROFITS OR GAINS ARISING TO SUCH PERSON FROM ALL AND EVERY THE SOURCES CHARGEABLE UNDER THIS ACT.”—To ascertain what is to be included under this comprehensive head of the return, we must refer to the Schedules of the Act. The two first of these, A. and B., comprise lands, tenements, and hereditaments, both in respect of the ownership and the occupation: these we have already considered. The third, or Schedule (C.), comprises annuities and dividends payable out of public revenue, (including the revenue of the Colonial Possessions of the Crown,) dividends payable by the Bank of England, the Bank of Ireland, and the South Sea Company, interest on Public Securities and India Bonds, the duty on which is to be paid, in the first instance, by the person and corporation respectively intrusted with the payment of such annuities, dividends, &c. and then deducted

from the amount paid to the recipient of such annuity or dividend in a manner somewhat analogous to that in which the duty is to be deducted before making a dividend of the profits of railway, canal, or mining companies before mentioned. The exemptions under this schedule will be subsequently considered. The fourth, or Schedule D., then proceeds as follows :

C.
 \$ 93.
 \$ 94.
 \$ 96.
 \$ 97.
 \$ 90.
 \$ 89.

“ SCHEDULE D.

“ Upon the annual profits or gains arising or accruing to any person residing in Great Britain from any kind of property whatever, whether situate in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence ; and upon the annual profits or gains arising or accruing to any person residing in Great Britain from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence.

“ And upon the annual profits or gains arising or accruing to any person whatever, whether a subject of her Majesty or not, although not resident within Great Britain, from any property whatever in Great Britain, or any profession, trade, employment, or vocation exercised within Great Britain, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence.”

The schedule is afterwards declared to extend to

"every description of property or profits which shall not be contained in either of the said Schedules A., B., or C., and to every description of employment of profit not contained in Schedule E., and not specially exempted from the said respective duties."

The first and most important division of the section under this head, is the profit of trade.

D.
First case.
First rule.

The return must give "the full amount of the balance of the profits or gains of such trade," calculated on an average of the three preceding years, ending on the day on which such accounts have been usually made up, or on the fifth of April preceding the assessment.

"

D.
First case.
Third.

(*First and second.*
First.)

In estimating this balance of profits and gains no deduction is to be made on account of any sum expended on repairs of premises or machinery greater than the average of such expenditure for the three years preceding; nor on account of any loss unconnected with the trade; nor on account of any capital withdrawn therefrom; nor for any sum employed, or intended to be employed, in such trade, or in the improvement of the premises occupied for such trade; nor for interest on such capital; nor for any debts, "*except bad debts proved to be such to the satisfaction of the Commissioners respectively*;" nor for any average loss beyond the actual amount of loss after adjustment; nor for any sum recoverable under a contract of indemnity; nor for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade; nor for the expenses of maintenance; nor for the rent of any dwelling house, except such part, not exceeding two-thirds, of the

rent bonâ fide paid for a house rented and partly used for the purposes of such trade as the Commissioners shall allow. § 101.

The computation of the duty to be charged in respect of such trade, is to be made exclusive of the profits of lands, tenements, and hereditaments occupied for the purposes of the trade. (a) D.
First and
second.
Second.

In estimating the amount of such profits and gains, no deduction is to be made on account of any D.
First case.
Fourth.

(a) The provisions with respect to the manner in which duty is to be paid for lands, tenements, and hereditaments occupied for the purposes of trade are to be found in B. VII.,—which exempts warehouses and other buildings occupied for the purpose of carrying on a trade or profession from any duty under that schedule in respect of the occupation,—in the first rule applying to the first and second cases under the present schedule, which directs that in estimating the balance of the profits of any trade or profession no deduction shall be made for the rent or value of any dwelling house, *except such part thereof as may be used for the purposes of such trade*; and in the above direction that the computation of the duty in respect of the trade is to be made *exclusive* of the profits of lands, tenements, or hereditaments occupied for the purpose of carrying on such trade.

The effect of these provisions seems to be, that a trader, who occupies a warehouse, for instance, for the purpose of his business, should return that warehouse under the head of “lands and tenements in his occupation,” and under that head pay seven-pence in the pound on the rent, which sum, as we have seen, he will be entitled to retain out of his next payment to his landlord; he is exempted from duty in respect of occupation under Schedule B. In making his return under Schedule D. he will deduct the amount of the rent before striking a balance of his profits. The duty under this head will then be imposed upon him exclusive of the profits of the warehouse, which have been previously returned under Schedule A. If instead of renting the warehouse he is owner of it, the same process is to be gone through, calculating the value as described under Schedule A.; he is in such case his own landlord.

annual interest or any annuity or other annual payment payable out of such profits or gains.

This brings us to the consideration of the provisions of the Act, with regard to the duty imposed upon income arising from the interest of money.

The 102nd section imposes a duty of seven-pence in the pound on "all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of Great Britain, either as a charge on any property of the person paying the same by virtue of any deed or will, or otherwise, or as a reservation thereout, or as a personal debt or obligation."

The 52nd section, previously quoted, and which requires the return to be made, directs that, "every such statement shall be made *exclusive* of the profits and gains accrued or accruing from *interest of money, or other annual payment arising out of the property of any other person, for which such other person ought to be charged, by virtue of this Act.*" In conformity with this direction the 102nd section provides, "that in every case where the same (i. e. yearly interest or annual payment) shall be payable out of profits or gains brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment, and the person so liable to make such annual payment, *whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made,* shall be autho-

“rised to deduct out of such annual payment at the
“rate of seven-pence for every twenty shillings of
“the amount thereof, and the person to whom such
“payment liable to deduction is to be made shall
“allow such deduction at the full rate of duty
“hereby directed to be charged upon the receipt
“of the residue of such money, and under the pe-
“nalty hereinafter contained,” which is imposed by
the 103d section as follows:—“And be it enacted,
“that if any person shall refuse to allow any de-
“duction authorised to be made by this Act out of any
“payment of annual interest of money lent, or other
“debt bearing annual interest, *whether the same be*
“*secured by mortgage or otherwise*, shall forfeit for
“every such offence treble the value of such prin-
“cipal money or debt, and if any person shall refuse
“to allow any deduction authorized to be made by
“this Act out of any rent or other annual payment
“mentioned in the Ninth and Tenth Rules of No.
“IV. Schedule (A), or out of any annuity or an-
“nual payment mentioned in Schedule (C) or (E),
“or in the next preceding clause, save such annual
“interest as aforesaid, every such person shall for-
“feit the sum of £50, and all contracts, covenants,
“and agreements made or entered into, or to be
“made or entered into for payment of any interest,
“rent, or other annual payment aforesaid in full,
“without allowing such deduction as aforesaid, shall
“be utterly void.”

The 104th section then provides, “That when-
“ever it shall be proved to the satisfaction of the
“said respective Commissioners, acting in the dis-
“trict where any person making the application
“shall reside, that any interest of money, annuity,

“ or other annual payment *shall be annually paid out*
“ *of the profits and gains bona fide accounted for and*
“ *charged by virtue of this Act*, at the rate and ac-
“ cording to the rules specified in Schedule (D),
“ without any deduction on account thereof, it shall
“ be lawful for any such Commissioners to grant a
“ certificate thereof, under the hands of any two of
“ them, in such form as shall be provided under the
“ authority of this Act, which certificate shall en-
“ title the person so assessed, upon payment of such
“ interest, annuity, or other annual payment, to
“ abate and deduct so much thereof as a like rate
“ on such interest, annuity, or other annual pay-
“ ment would amount unto, and every person to
“ whom such interest, annuity, or other annual pay-
“ ment shall be paid, shall allow such deductions
“ and payments, upon receipt of the residue of such
“ interest, annuity, or other annual payment; and
“ the person paying the same shall be acquitted and
“ discharged of so much money as a like rate
“ thereon would amount to, as if the same had ac-
“ tually been paid unto the person to whom such
“ interest, annuity, or other annual payment shall
“ have been due and payable; provided no such
“ certificate shall be required where such payments
“ are to be made out of the profits or gains arising
“ from lands, tenements, hereditaments, or heri-
“ tages as before mentioned, or of any office or em-
“ ployment of profit, or out of any annuity, pension,
“ stipend, or any dividend or share in such public
“ annuities as are herein mentioned; but such de-
“ ductions may be made without having obtained
“ such certificate.”

It appears from these provisions of the Act that it

was the intention of the legislature that wherever a party was in the receipt of chargeable income, out of which he had to make an annual payment to another party, the whole duty should be charged on the former of such parties, and he should be allowed to retain a proportionate amount from the latter in a mode analogous to that in which an occupier of land is entitled to retain out of the rent which he pays to his landlord, as we have already seen.

This principle is sufficiently intelligible; and in such a case as that of rent, where the payment arises immediately from a specific source, it is not difficult of application. When, however, we consider what will be its operation in cases where the creditor has only the personal security of his debtor, as where money is advanced on a promissory note, or in cases such as mortgages, which partake of the double nature of a personal security and a charge upon the land, it is more difficult to apply it with certainty.

It must be borne in mind that there are two requisites which must co-exist to entitle the recipient of interest or annual payment to exclude it from his return, and to oblige him to allow a deduction of the amount of the duty to his debtor, and at the same time to throw upon the debtor the duty of making a return of his gross income, without deducting such payment, and entitle him to retain the amount of duty against his creditor.

1st. Such payment must be *annual*.

2dly. It must be payable out of profits and gains brought into charge by virtue of this Act.

Whether in each particular case the interest or payment fulfils these two requisites, may be a ques-

tion of some nicety ; and cases may not improbably arise, in which a debtor, conceiving that the payment properly comes under that description, might pay duty upon the gross amount without deduction, and then insist upon his right to retain against his creditor, whilst the creditor, thinking it did not come under such designation, might have returned and paid upon the very same sum as part of his income. To take an ordinary case. A trader borrows £1000, for which he gives his promissory note ; he employs this money in his trade ; he pays interest for it year by year, out of the money which he receives as the profits of his trade. In making the return of his profits and gains arising from his trade, he makes no deduction for this interest, considering that it comes under the description of an " annual payment out of such profits and gains," and that being liable to make an annual payment out of profits and gains charged with duty, he is entitled to deduct the amount of the duty in respect of such interest, from the next payment to his creditor. On the other hand, the creditor who is entitled to the interest upon this note, and who has nothing but the personal security of his debtor (the debt itself not being charged upon any specific property), is wholly ignorant out of what fund such interest may arise ; for any thing that he knows to the contrary, it may be paid out of the capital of the debtor, or from other sources not brought into charge by the Act. In considering the other requisite, that the payment should be *annual*, he finds that from the nature of the instrument he would be entitled to interest for whatever time it remained unpaid after it was due, whether a week, a month, a year, or any

D.
First case.
Fourth.

§ 52.
§ 98.

other period ; and if the interest was not annual in its inception, it is difficult to see how it could become so subsequently, by the mere fact of portions of it having been discharged at particular periods. He therefore concludes that this is not an "annual payment arising out of the property of another person, and for which such other person ought to be charged," he includes it in his return, and pays duty upon it. The debtor, who has also paid duty upon this sum, claims to retain in the settlement of their accounts, and if the creditor refuses to allow such deduction, it is at the peril of forfeiting three times the amount of the whole debt, if he has erred in his construction of the Statute.

§ 52.

A similar difficulty presents itself in the case of clerk's salaries; these are almost always *annual* payments, and in the usual acceptation of the words amongst persons engaged in trade, they are payable out of the profits of the trade in which such clerks are employed, but strictly speaking, and in a legal sense, they are not so ; the clerk has no security for the payment of his salary but the personal credit of his employer ; he has in general no means of enforcing payment out of any particular fund, and he is entitled to his salary, whether the business in which he is employed yields a profit or is subject to a loss ; and in the latter case he must be paid out of some fund, which may or may not be chargeable in the hands of his employer, and it would be productive of much difficulty and confusion to leave the decision of the question, whether the clerk or the employer was to pay the duty contingent upon the profits of a business which would not affect the emoluments of the clerk.

The same difficulty arises in the case of a mortgage debt, (a) where the mortgagor continues in receipt of the rent and pays interest for the money advanced to him. Here, it is true, the creditor has a remedy against the land, but so long as he allows the mortgagor to remain in possession, it is impossible for him to say out of what fund his interest is paid; the mortgagor pays it in discharge of his liability on his contract, and it is probable that it may proceed from a source entirely foreign to the land on which the debt is secured; indeed, the interest of the mortgage may, and not unfrequently does, exceed the rental of the land, (in which case, some part of it must proceed from some other source); and as the mortgagor would only allow a deduction to his tenant on the amount of the rent, the mortgagee, unless he had to make a return of his interest, might escape duty altogether for the excess, and if the mortgagee did make a return and pay duty on the interest of the mortgage money, the mortgagor would be placed between two fires, the tenant being clearly entitled to retain the amount of duty from the rent, whilst, if the mortgagee were to pay duty, it would seem to follow that he need not make any allowance for it to the mortgagor.

Circumstances might also arise, when, as in the case of building ground, in the neighbourhood of a town, land of great value might yield no income whatever, and yet be an ample security for money lent on mortgage, and bearing interest, the mortgagor regularly paying such interest, perhaps from the proceeds of the sale of other portions of similar land;

(a) *Vide ante*, p. xxii. n. (a).

which proceeds, not being annual income nor coming under any of the schedules, would not be subject to charge in the hands of the mortgagor, he would therefore, in this latter case, clearly not be entitled to deduct any amount from the interest of the mortgage, and it would seem to follow that, in such a case, the mortgagee must make a return of the income derived from the mortgage.

The difficulty which presents itself on this construction is, that it renders obligatory on the creditor a cognizance of the sources from which his interest is paid, which it may be impossible for him to obtain.

Some light may perhaps be thrown upon this subject by the 104th section before quoted ; this section directs the Commissioners to grant a certificate whenever it shall be proved to their satisfaction that any "interest of money, annuity, or other annual payment shall be annually paid out of the profits and "gains bonâ fide accounted for and charged by virtue "of this Act," which certificate is to entitle the party receiving it to retain a rateable proportion from the person to whom he makes the payment. This section speaks of the payment being *de facto* made out of a chargeable fund, and would apply to any case of annual payment, whether specifically payable out of a chargeable fund or not, if it were in fact discharged out of such fund ; this section does not, however, by any means free the question from difficulty, for the obtaining of the certificate does not seem to be a condition precedent to the right of the debtor to retain. This difficulty might also arise : a debtor one year pays his interest out of a fund which is not chargeable, the creditor pays duty upon such inte-

rest, and perhaps compounds on that footing. Next year the debtor pays out of a chargeable fund, obtains his certificate, and claims to retain. The creditor has no remedy but to apply to the Commissioners under the 171st section, who may perhaps, on proof of all the circumstances, grant him relief as from a double assessment. Cases of this kind are not unlikely to arise when the debtor and creditor reside in different districts, and have to make their returns simultaneously, so that the one may, very probably, be ignorant of what the other is doing.

It would seem, upon consideration of all these sections taken together, though their provisions are by no means clear, that it is the intention of the legislature that, whenever a party in receipt of chargeable income, for which he *bonâ fide* accounts, makes an annual payment, *de facto*, out of such chargeable income to another person, he is entitled to deduct a proportionate amount of duty from such other person.

For the purpose of facilitating his proof, he may, except when the payment is expressly charged on land under the 10th rule No. IV. A. require a certificate from the Commissioners.

The recipient of such annual payment must inform himself, as well as he can, from what source it arises. When it is specifically charged he will not have much difficulty; when this is not the case, he may sometimes, after having returned and paid duty upon the amount, be called upon by his debtor to allow a deduction. In this case his only remedy seems to be, as before suggested, by an application to the Commissioners, as in the case of a double assessment.

To apply this principle to the case we have been considering, that of a trader. We will suppose that he employs in his trade a capital of about £20,000; £5,000 of this is his own, for the interest of which he makes no deduction in his return of the profits of his trade; if he did, it would be only taking it from one head to put it under another. £5,000 is secured on a mortgage of his premises, he pays the interest of this out of the profits of his trade, makes no deduction for it from his return, and retains the amount of duty from the mortgagee. £5,000 is on bond, or promissory note; this he treats in the same manner as the last mentioned sum. The rest of his capital is supplied by a fluctuating debt which he owes to his banker. Here the interest ceases to be annual; it accrues from day to day, and varies as the account is in hand or overdrawn; this amount he therefore deducts before he strikes a balance of his profits and gains; it is as much "money wholly and exclusively laid out for the purposes of such trade" as if it were paid from day to day for a licence to use a patent; he pays it entire to his banker, who in his turn takes it into account, and returns it as part of the profits of his business.

Annual salaries and wages would seem to follow the same rule. Where they are in fact annual, and paid out of a chargeable fund, they are subject to deduction; where they are not paid out of such fund, or are not annual, the recipient must account for them, and pay duty upon them. Salaries paid by railway or canal companies, persons carrying on mines and gas works, &c. seem to be an exception. (a)

(a) See the provisions for these cases, *ante*, p. xxviii.

A voluntary allowance does not seem to come under this head; it is not an income which the donee has any right to enforce, it is a part of the expenditure of the donor in the same manner as the sums which he bestows upon public institutions or charitable objects. As the donor might withhold the entirety, so he may retain any part of it, but he must not deduct it in making a return of his income, nor would it appear necessary that the donee should make any return of the money which he thus receives.

- § 110. The returns under Schedule D. may be sent in under seal superscribed with the name and place of abode or business of the person making the return.
- § 111. These returns are to be submitted to the Additional, or in certain cases to the Special, Commissioners, and to be examined by the Inspectors and Surveyors of the District. If the Inspectors and Surveyors offer no objection, and the Commissioners obtain no information leading them to suppose that such returns are insufficient, the assessment is to be made accordingly.
- § 112. The Surveyor or Inspector may, however, if dissatisfied with the opinion of the Additional Commissioners, require them to state a case for the opinion of the Commissioners for General Purposes, or if the Additional Commissioners, or the Surveyor or Inspector are dissatisfied with the statements in the return, the Commissioners are to make such assessment upon the party making the return as they think proper, or may refer the matter to the
- § 113. Commissioners for General Purposes. Even after the assessment has been made by the Additional
- § 114.

Commissioners, the Surveyor or Inspector, if he considers it defective, may bring it before the Commissioners for General Purposes for revision. § 116.

If any party considers himself aggrieved by the assessment of the Additional Commissioners, he may, § 118.

(on giving ten days' notice to the Inspector or Surveyor,) appeal to the Commissioners for General Purposes of the District, or (if he does not claim an exemption as having only income under £150 a year,) to the Commissioners for Special Purposes, § 130.

who are to appoint days for hearing such appeals. § 119.

Before proceeding to the trial of such appeal, the Commissioners are to require the appellant to return to them a Schedule containing such particulars as they in their discretion think necessary for their information respecting his property, trade, profession, or employment, his profits and gains, their respective sources and the respective deductions to be made from them, and this inquiry is to be renewed "until a complete Schedule, to the satisfaction of the said Commissioners, of all the particulars required by them shall be delivered." § 120.

Any Inspectors and Surveyors are to have free access to, may take copies of, and make extracts from such Schedule, and are to be allowed a reasonable time to examine and object to it. § 120. § 121.

The Commissioners may require the party returning the Schedule to verify its contents upon oath. § 122.

They may put questions in writing, and require written answers from the party himself, his clerks, agents, or servants, or such persons may, if they prefer it, appear before the Commissioners, and tender themselves to be examined *visd voce*, in which

case the answers are to be reduced into writing ;
 § 123. and in either case the answers are to be corrected
 § 124. by the party making them, and verified upon oath.

§ 123. The party, his clerk, agent, or servant, may
 peremptorily refuse to answer.

§ 125. The Commissioners may summon any other person,
 and examine him upon oath ; and if he neglects
 to appear, or appearing, refuses to be sworn, or to
 answer any question put to him by the Commissioners,
 he is subject to a penalty of £20.

The clerk, agent, or servant of the party refusing
 to appear, is subject to a like penalty of £20.

§ 126. The Commissioners are then to proceed " according
 to the best of their judgment, to settle and ascertain
 in what sums such person ought to be charged, and to
 make an assessment accordingly, *which assessment shall be final and conclusive.*" (a)

§ 127. When an assessment is increased, the party may
 be charged in a sum not exceeding treble the amount
 by which the duties have been increased ; or if he
 has delivered in no statement or schedule, in a sum
 not exceeding treble the amount of the whole duty.
 And if any person who is required to make out and
 deliver any Schedule neglects to do so, and to
 appear before the Commissioners and verify it upon
 § 128. oath, he is to forfeit £20, and treble the duty at
 which he ought to be assessed.

Under this head of the return must also be included
 all income which the party making the return
 derives from possessions in Ireland, or from payments
 arising thence, or in the colonies, (except
 D.
 Fourth case.
 Fifth case.

(a) Provision is made in certain cases for paying the amount
 assessed under a letter or number, instead of the name of the
 party assessed. See § 137, 139.

such payments as are comprised in Schedule C. see p. xxix.) or from foreign possessions, funds, or securities; and, as we have seen, all income derived from interest of money which is not annual or is not paid out of a fund which is chargeable in the hands of some other person. § 102.

Partners are to be charged jointly, except when some one or more of them may claim an exemption, in which case he may be charged separately. Provisions are also contained in the Act for setting off the loss incurred in one trade against the profits or gains in another carried on by the same person, when both concerns are chargeable under this Schedule. Thus he may set off his loss as a cotton spinner against his gain as a calico manufacturer, but he cannot set off his loss in his iron works, against his gain as a hardware merchant. In like manner he may, as we have seen (a), set his loss in a copper mine against his gain in a tin mine, but not against his profits in a stone or slate quarry.

D.
First and
Second case.
Third.
§ 101.

A. III.
Third.

The next subject which we have to consider relates to the duties imposed under Schedule E., for which no return need be made unless specially required under the 150th section. § 151.

This Schedule includes "every public office or employment of profit, and every annuity, pension, or stipend payable by her Majesty or out of the public revenue of the United Kingdom, except annuities before charged under Schedule C."

E.

These duties are charged on the person filling the office, exercising the employment, or in receipt of the annuity, pension, or stipend, in respect of which

E.
First.

the duty is payable, and are imposed on all officers belonging to either House of Parliament, to any court of justice, whether of law or equity, in England, Scotland, or Wales, the Duchy of Lancaster, the Duchy of Cornwall, or any criminal or justiciary or ecclesiastical court, or court of admiralty, or commissary court, or court-martial; any public office held under the civil government of her Majesty, or in any county palatine, or the Duchy of Cornwall; any commissioned officer in the army, navy, militia, or volunteers; any office or employment of profit held under any ecclesiastical body, or under any public corporation, or under any company or society, whether corporate or not corporate; any office or employment of profit under any public institution, or on any public foundation; any office or employment of profit in any county, riding, or division, shire or stewardry, or in any city, borough, town corporate, or place, or under any trust or guardians of any fund, tolls, or duties to be exercised in such county, riding, division, shire, or stewardry, city, borough, town corporate, or place; and every other public office or employment of profit of a public nature.

E.
Third.

E.
Fifth.

1.
Sixth.
Seventh.
Eighth.

When the salaries or annuities upon which the duty is imposed under this Schedule are payable at any public office, the amount of duty is to be retained and stopped out of such payment; and in like manner when the party ultimately receiving the emolument derives it through some other person, in whose hands it is primarily chargeable.

When the mode of levying the duty is inapplicable, a certificate may be issued to the Commissioners of the district in which the party resides,

§ 115.

upon which they may issue their warrant to levy the amount of the duty.

The Commissioners for carrying the provisions of the Act into execution are appointed in the respective departments in the manner which has been already stated. (a) They are empowered to appoint Assessors, who may require a return from the party subject to the payment of the duty, who, unless such special return is required, is not subject to any penalty for not returning the profits of such office under the general notice. The Commissioners for carrying the Act into execution, with respect to lands and tenements, are also to carry it into execution as to parochial and other offices, (not being public offices of profit under the Crown, or corporate offices in cities or towns,) in their respective districts.

No duty is to be charged under this Schedule in respect of offices necessarily and permanently executed in Ireland.

“WHICH AMOUNT SHALL BE ESTIMATED FOR THE PERIOD AND ACCORDING TO THE RESPECTIVE RULES CONTAINED IN THE RESPECTIVE SCHEDULES OF THIS ACT.”—We have already seen the mode in which the value of farming land is to be calculated.

The return for tithes in kind, ecclesiastical dues, teinds in Scotland, the profits of trade, income arising from property in Ireland or abroad, is to be calculated on an average of three preceding years.

Tithes compounded for, rents and money pay-

A.
No. II.
First.
Second.
D.
First case
Irish.
Fifth case.

(a) Pages ix. x.

- A. ments in lieu of tithes (except rent-charges under
- No. II. the Tithe Commutation Act); fines, received on grant
- Third. of leases of lands not parcel of a manor or royalty
- Fifth. demisable by custom; quarries of stone, slate, lime-
- A. stone, or chalk; iron, gas, salt, and alum works;
- III. waterworks, streams, canals, docks, drains, levels,
- First. fisheries, markets, fairs, tolls, railways, bridges, fer-
- Third. ries, and other concerns of a like nature; the emolu-
- D. ments of professions; profits of an uncertain value
- Second case. not included in Schedule A.; the profits of govern-
- Second. ment securities, bearing interest, and not included in
- Third case. Schedule C.; discounts and interest of money not
- First. being annual; the profits of milk sellers and cattle
- Second. dealers (when, from the land not being sufficient
- Third. for the sustenance of the cattle brought upon it, the
- Commissioners think that the rent or annual value
- of the land does not afford a correct criterion of the
- profits of the occupier, and require a return of such
- profits in addition to the sum charged upon the
- land) on the amount of the preceding year.
- D. The interest of securities in Ireland or abroad on
- Fourth case. the amount received, or to be received, in the cur-
- rent year.
- Fifth case. The proceeds of possessions in Ireland or abroad
- on an average of three preceding years.
- A. Dues and casual profits of manors and royalties,
- II. not being rents or other annual payments, reserved
- Fourth. or charged on an average of the seven preceding
- years.
- A. Coal, tin, lead, copper, mundic, iron, and other
- III. mines on an average of five years, unless it is proved
- Second. to the Commissioners that the produce of the mine
- has diminished, or that it has become wholly unpro-
- ductive, in which cases they are empowered to com-

pute the duty on the profits of the preceding year, or to discharge the mine altogether from duty. IV.
Fifth.

All other profits from lands not enumerated, or otherwise provided for, on an average of such number of years as the Commissioners think proper. II.
Sixth.

On annual profits not included in any of the foregoing rules, either on the actual amount received annually or on such average of a greater or less period than one year, as the Commissioners direct. D.
Sixth case.

ALLOWANCES.—Deductions and allowances are to be made from the duty charged under Schedule A. A.
V.

For the amount of the tenths and first fruits, duties, and fees on presentations paid by any ecclesiastical persons within the year preceding that in which the assessment shall be made : •

For procurations and synodals paid by ecclesiastical persons on an average of seven years preceding that in which the assessment shall be made :

For repairs of collegiate churches and chapels, and chancels of churches, or of any college or hall in any of the universities of Great Britain, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced :

For the parochial rates, taxes, and assessments charged upon or in respect of any rent-charge confirmed under the Act passed for the Commutation of Tithes, on the amount paid in the year in which the assessment shall be made :

For the amount of the land tax charged on lands, tenements, hereditaments, or heritages, under the said Act passed in the thirty-eighth year of the

reign of King George the Third, where the charge thereon shall not have been redeemed :

For the amount charged on lands, tenements, hereditaments, or heritages, by a public rate or assessment in respect of draining, fencing, or embanking the same.

- § 149. For the duties charged on lands and tenements vested in trustees of the British Museum, or on any college or hall in the universities of Great Britain, A.
V. in respect of the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same, and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall :

Or on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging to such hospital, public school, or almshouse, and *not* occupied by any individual officer or the master thereof, whose whole income, shall amount to or exceed 150*l.* per annum, or by any person paying rent for the same, and for the repairs of such hospital, public school, or almshouse, and offices belonging thereto, and of the gardens, walks, and grounds for the sustenance and recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, school, or almshouse ; or on any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise ; provided also,

that the said building be not occupied by any officer of such institution, nor by any person paying rent for the same :

Or on the rents and profits of lands belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes.

The mode in which the above allowances are to be obtained is pointed out in Schedule A., Nos. V. and VI. pp. 43 to 46

Under Schedule C. The stock of friendly societies ; savings' banks ; and charitable and religious institutions ; stock in the names of the trustees of the British Museum, the Lord High Treasurer, the Commissioners of the Treasury, or the Commissioners for the Reduction of the National Debt ; stock belonging to Her Majesty, or to any accredited Minister of a Foreign State resident in Great Britain, is exempt from duty.

C.
First,
Second,
Third;
§ 149.
C.
Fourth,
Fifth.

Charitable institutions are entitled to a similar exemption from duty in respect of any yearly interest or annual payments chargeable under Schedule D.

§ 105.

EXEMPTIONS.

PERSONS WHOSE INCOME IS UNDER £150. A YEAR.
Any person who proves to the satisfaction of the Commissioners that the aggregate amount of his income is less than 150*l.*, is entitled to be exempted from the duties imposed by the Act.

§ 164.

To entitle him to claim this exemption, he must deliver to the assessor of the place where he resides,

within the time required by the Act, a notice of such claim, with a declaration and statement setting forth the separate sources of his income, with the particular amount derived from each, and including all annual interest or other payments charged thereon, by which such income is diminished ; and also containing a statement of the sums which the party is entitled to deduct and retain from any other persons on account of duty. This statement is to be open to the inspectors and surveyors, who are to have forty days, and such further time as the Commissioners allow, from the time of its transmission to them by the assessor, to examine and object to it ; after which, if no objection is made, the Commissioners may allow such exemption, and discharge the assessment made on any property of the party within their district ; and, upon the Commissioners certifying the facts to the Commissioners for Stamps and Taxes, they will direct the assessment upon such person in any other district to be discharged ; and upon the Commissioners certifying to the Commissioners for special purposes that such party has actually paid any duty by way of deduction for any rent, interest, dividend, or other payment, the Commissioners for special purposes are to give the party an order entitling him to a repayment of the amount so paid or deducted by the Receiver-General of Stamps and Taxes, or an officer for receipt or collection of the duties granted by this Act, or a distributor or sub-distributor of stamps.

§ 165.

§ 164. Appeals against such claims of exemption are to be heard and determined by the Commissioners for General Purposes, in a similar manner to other appeals.

The 160th section provides for the settlement of differences between parties as follows :

And be it enacted, That if any difference shall arise between tenant and landlord, or any other persons to whom any interest, rent, rent-charge, annuity, fee farm rent, rent service, quit rent, feu duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid, or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments, or heritages, his executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective Commissioners for general purposes in their several districts shall have authority, and they are hereby required, to settle the proportions of such payments and deductions as shall be according to the directions of this Act, and in default of payment to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party, as the case may require ; *and the judgment and determination of such Commissioners shall be final.*

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THE
INCOME TAX ACT.

5 & 6 VICT. c. 35.

An Act for granting to her Majesty Duties on
Profits arising from Property, Professions,
Trades and Offices, until the Sixth Day of
April, One thousand eight hundred and forty-
five. [June 22d, 1842.]

MOST GRACIOUS SOVEREIGN,

WE, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary Supplies to defray your Majesty's Public Expenses, and making an addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto your Majesty the several Rates and Duties hereinafter mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; ~~And be it enacted~~, by the Queen's most excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth day of April One thousand eight hundred and forty-two, there shall be charged, raised, levied, collected and paid unto and for the use of her Majesty, her Heirs and Successors, during the term hereinafter limited, the several Rates and Duties mentioned in the several Schedules contained in this Act, and marked respectively (A.), (B.), (C.), (D.) and (E.); (that is to say)

Duties to be
levied under
this act.

SCHEDULE (A.)

For all lands, tenements and hereditaments or heritages, in Great Britain, there shall be charged yearly, in respect of the property thereof, for every twenty shillings of the annual value thereof, the sum of seven pence.

Schedule (A.)

SCHEDULE (B.)

Schedule (B.) For all lands, tenements and hereditaments in England, there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of three-pence halfpenny.

For all lands, tenements and hereditages in Scotland, there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of two-pence halfpenny.

SCHEDULE (C.)

Schedule (C.) Upon all profits arising from annuities, dividends and shares of annuities, payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue, there shall be charged yearly for every twenty shillings of the annual amount thereof, the sum of seven-pence, without deduction.

SCHEDULE (D.)

Schedule (D.) Upon the annual profits or gains arising or accruing to any person residing in Great Britain, from any kind of property whatever, whether situate in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence; and upon the annual profits or gains arising or accruing to any person residing in Great Britain, from any profession, trade, employment or vocation, whether the same shall be respectively carried on in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence.

And upon the annual profits or gains arising or accruing to any person whatever, whether a subject of her Majesty or not, although not resident within Great Britain, from any property whatever in Great Britain, or any profession, trade, employment or vocation exercised within Great Britain, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence.

SCHEDULE (E.)

Schedule (E.) Upon every public office or employment of profit, and upon every annuity, pension, or stipend, payable by her Majesty or out of the public revenue of the United Kingdom, except annuities before charged to the duties in Schedule C., for every twenty shillings of the annual amount

thereof respectively, there shall be charged yearly the sum of seven-pence.

2. And be it enacted, that upon every fractional part of twenty shillings of the annual profits or gains aforesaid, the like proportion of duty, at the rate before directed, shall be charged; provided no rate or duty shall be charged of a lower denomination than one penny.

Duties on fractional parts.

3. And be it enacted, that the duties by this act granted shall be under the direction and management of the commissioners of stamps and taxes for the time being, who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things as may be deemed necessary or expedient for the raising, collecting, receiving and accounting for the said duties, and for putting this act into execution, in the like and in as full and ample a manner as they are authorized to do with relation to any other duties under their care and management; and that the said duties hereby granted arising in England shall be assessed, raised, levied and collected, under the regulations of an act passed in the forty-third year of the reign of King George the Third, intituled, "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same," and other acts relating thereto, or for explaining, altering or amending the same; and the said duties arising in Scotland shall be assessed, raised, levied and collected under the regulations of an act passed in the same session of parliament, intituled, "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as the same relate to that part of Great Britain called Scotland," and other acts relating thereto, or for explaining altering or amending the same; and all the powers, authorities, methods, rules, directions, penalties, clauses, matters and things now in force contained in or enacted by the several acts before recited or referred to, or any other acts relating to the duties of assessed taxes, and also all the powers, authorities, rules, regulations, directions, penalties, clauses, matters and things contained in or enacted by two several Acts of Parliament, passed respectively in the forty-eighth and fiftieth years of the reign of King George the Third, and intituled respectively, "An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades and

The duties to be under the management of the commissioners of stamps and taxes, and to be assessed and raised under the regulations of the acts relating to the assessed taxes.

43 G. 3. c. 99.

43 G. 3. c. 150.

Powers and provisions of recited acts and other acts, to be applied to the duties hereby granted.

48 G. 3. c. 141.

50 G. 3,
c. 105.

Offices, and to regulate the Assessment and Collection of the same;" and "An Act to regulate the manner of making Surcharges of the Duties of Assessed Taxes, and of the Tax upon Profits arising from Property, Professions, Trades and Offices; and for amending the Acts relating to the said Duties respectively;" whether such last-mentioned powers, authorities, rules, regulations, directions, penalties, clauses, matters and things, shall be in force at the time of the passing of this act or not, and notwithstanding that the same or any part thereof may have expired or been repealed, shall severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall be severally and respectively duly observed, applied, practised and put in execution, throughout the respective parts of Great Britain, for raising, levying, collecting, receiving, accounting for and securing of the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this act, as fully and effectually to all intents and purposes as if the same powers, authorities, methods, rules, directions, penalties, clauses, matters and things were particularly repeated and re-enacted in the body of this act, with reference to the said duties hereby granted, and respectively applied to such parts of Great Britain as aforesaid; and all and every the regulations of such acts (except as aforesaid) shall be applied, construed, deemed and taken to refer to this act, and to the duties hereby granted, in like manner as if the same had been enacted therein.

Commissioners of land tax at district meetings to appoint commissioners for the general purposes of this act.
38 G. 3, c. 5.

4. And whereas it is expedient to appoint commissioners for the general purposes of this act from and amongst the persons appointed commissioners for the execution of an act passed in the thirty-eighth year of the reign of King George the Third, intituled, "An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain, for the service of the year One thousand seven hundred and ninety-eight," or from and amongst the persons appointed commissioners for the execution of the said act by any subsequent act of parliament passed or to be passed, to act in the execution of this act, so far as relates to the powers hereby vested in such commissioners; be it enacted, that the several persons appointed or to be appointed commissioners for putting in execution the said Land Tax Act, in the respective parts of Great Britain therein mentioned, being respectively qualified to act as commissioners in the execution of the said Land Tax Act, shall meet within

the county, riding, shire, or stewardry, or within each hundred, rape, lathe or wapentake of the county, riding, shire or stewardry, for which they are or shall be respectively appointed commissioners of the said Land Tax Act, or within such other division of the said county, riding, shire or stewardry as the commissioners of stamps and taxes shall direct, and also within each city, borough, cinque port, liberty, franchise, town and place for which separate commissioners have been appointed, with exclusive jurisdiction for putting in execution the said Land Tax Act within the same, which meetings shall be convened from time to time by the commissioners of stamps and taxes, when and as they shall deem necessary, by notice inserted in the London Gazette and Edinburgh Gazette for England and Scotland respectively, and shall be held at such time and place as shall be appointed by such notice; and at every such meeting the said commissioners of the Land Tax Act, or the major part of them then present, shall choose and set down in writing the names of such of the commissioners appointed as aforesaid who shall respectively be qualified as hereinafter is required, and who shall be fit and proper to act as commissioners for the general purposes of this act, in such county, riding, shire or stewardry aforesaid, and in each and every district within each respective hundred, rape, lathe, wapentake or other division aforesaid, and within each city, borough, cinque port, liberty, franchise, town and place aforesaid, observing always, in the execution of this act, the same limits which shall have been or may be settled for the districts under the acts relating to the duties of assessed taxes; and the names of such persons who shall be so chosen shall be set down in the order in which the major part of the commissioners then present shall judge fit they should respectively be appointed commissioners in their respective districts; and any seven or any less number than seven, not being in any case less than three, of the persons so set down, and in the order in which they shall be so set down in such list, shall be commissioners for the general purposes of this act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this act and of the said duties as such commissioners for general purposes; and any seven, or any less number than seven, not being in any case less than three, of the persons so set down next in order in the list of names before mentioned, shall be commissioners to supply vacancies as the same may arise in the manner hereinafter mentioned: Provided always, that if, at

Manner of
choosing
commis-
sioners.

And for
supplying
vacancies.

In want of

land tax commissioners, other fit persons residing in the district may be named;

or from adjoining districts.

Where seven persons shall be chosen, no others to act.

Within certain cities and towns other commissioners may be chosen to act with those chosen by the land tax commissioners.

any such meeting as aforesaid, the commissioners shall not find amongst the commissioners appointed for executing the said Land Tax Act, and set down in manner aforesaid, the names of seven persons to act and seven others to supply vacancies in each such district, it shall be lawful for them to appoint any persons residing within such district, who shall respectively be qualified as hereinafter is required, and who in their judgment shall be fit and proper to be commissioners for the general purposes of this act, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as commissioners in the execution of the said Land Tax Act: Provided also, that if at such meeting the commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting as commissioners for executing the said Land Tax Act in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewartry, city, town or place, in order that there shall be no failure in the execution of this act; and the names of such respective persons who shall have been so chosen as aforesaid shall be transmitted to the head office for stamps and taxes in England and Scotland respectively, in the order in which they shall have been set down in such lists: Provided always, that where seven persons, qualified as hereinafter is required, shall be chosen to act as commissioners for any district as aforesaid, no other person shall interfere as a commissioner in the execution of this act so long as such seven persons shall continue to act, except in the cases hereinafter mentioned.

5. And be it enacted, that within and for each of the cities and towns hereinafter mentioned; (videlicet) London, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn and Great Yarmouth, it shall be lawful for the persons hereinafter mentioned to choose commissioners, and persons to supply their vacancies, to act together with the persons to be chosen or appointed as before directed; and that in and for the city of London two commissioners, and two to supply their vacancies, shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council; two other commissioners, and two to supply their vacancies, by the governor and directors of

the Bank of England; one other commissioner, and one other to supply his vacancy, by each of the companies hereinafter mentioned; (videlicet) the directors of the East India Company, the governor and directors of the South Sea Company, the governor and directors of the Royal Exchange Assurance Company, the governor and directors of the London Assurance Company, the directors for conducting and managing the affairs of the East and West India Dock Company, and the directors for conducting and managing the London Dock Company and the Saint Katharine Dock Company respectively, for the time being; and that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons to be commissioners, and eight persons to supply their vacancies, not more than four of the said eight commissioners, and not more than four of the said eight persons to supply their vacancies, to be chosen from out of the said magistrates and justices, and the remaining four commissioners, and four persons to supply their vacancies, to be chosen from the inhabitants of the said city; and in and for each of the other cities and towns before mentioned, it shall be lawful for the magistrates and justices of the peace acting in and for the said cities and towns respectively, together with the justices of the peace acting in and for the county, riding or division wherein the same respectively are situate, to choose eight persons to be commissioners, and eight persons to supply their vacancies, as herein is mentioned; and the persons so to be chosen by the land tax commissioners as aforesaid, together with the other persons respectively to be chosen as herein is particularly directed, shall be commissioners for the purposes of this act, and to supply their vacancies, as the same may arise, within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district, with such cities and towns respectively towards the aid by a land tax; and the names of all persons so chosen as last aforesaid shall be returned to the commissioners of stamps and taxes.

6. Provided always and be it enacted, that in case there shall not be a sufficient number of commissioners chosen or appointed for general purposes as aforesaid, or to supply vacancies, capable of acting according to the qualification required by this act, for any city, borough, town or place, then and in every such case, any person qualified to act for

Where sufficient commissioners are not chosen for cities and towns, persons qualified to act for

the county may be chosen.

Power to choose persons duly qualified, although not named commissioners of land tax.

the county at large, or riding, shire or stewardry, in which, or adjoining which, such city, borough, town or place shall be situate, may be chosen to act as a commissioner for such city, borough, town or place: Provided also, that any person residing in any county, riding, division, shire, stewardry, city, town or place, where a commissioner shall be wanting, and qualified as hereinafter mentioned, who shall be willing to act as a commissioner for general purposes as aforesaid, in any district where a commissioner shall be wanting, may be chosen in manner aforesaid to be such commissioner, although such person shall not have been appointed to act in the execution of the said Land Tax Act, any thing hereinbefore contained to the contrary notwithstanding.

How vacancies amongst such commissioners are to be supplied.

7. And be it enacted, that when any commissioner for general purposes shall die or decline to act, or having begun to act shall decline to act any further therein, the remaining commissioners shall choose one or more of the persons on the list to supply vacancies, who shall be appointed in the place of the commissioner so refusing or declining to act or dying, provided the person so to be appointed to supply such vacancy shall have been chosen in the same manner as the person so refusing or declining to act or dying; and the several commissioners of land tax shall at such their meetings, convened in manner aforesaid, and the several persons authorized to appoint commissioners for the several cities and towns aforesaid, shall, on notice thereof from the clerk to the acting commissioners for the same cities and towns respectively, as often as occasion shall require, select and add new names to the persons before chosen to supply vacancies, who shall respectively be commissioners for general purposes, as and when such vacancies shall happen: Provided always, that if the list for supplying vacancies, to be made and renewed as aforesaid, shall at any time be defective, so that the due number of commissioners cannot be supplied therefrom, the same shall be filled up and renewed from time to time by the acting commissioners for general purposes in the district where such failure shall have happened.

Commissioners of Land Tax Act to execute the act in default of appointing other commissioners, or on neglect of commissioners ap-

8. And be it enacted, that if in any district there shall be a neglect in appointing commissioners for general purposes as hereby is directed, or the commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the commissioners appointed to execute the said Land Tax Act, being respectively qualified as directed by this act, and they and every of them, not in any case exceeding the number of seven, on notice of such neglect and want of ap-

pointment given to their clerk by any inspector or surveyor of taxes duly authorized to give such notice by the commissioners of stamps and taxes, shall and they are hereby strictly enjoined and required to take upon themselves forthwith the execution of this act, and to do and execute all matters and things which commissioners chosen in pursuance of this act are hereby required and empowered to do; and if in any district there shall be a want of such last-mentioned commissioners, the commissioners of any adjoining district in the same county, riding or division, shire or stewardry, being respectively qualified as directed by this act, shall, on like notice as aforesaid, execute this act as such commissioners by themselves, or in concurrence with any persons willing to act as commissioners of the district where this act shall require to be executed; and if the persons aforesaid to whom such notice shall have been given shall not take upon themselves the execution of this act within ten days next after such notice given, or shall not proceed therein with due diligence, then and in every such case it shall be lawful for the commissioners for special purposes, to be appointed under the authority of this act, to execute this act in such district in all matters and things hereby directed to be done by commissioners for general purposes: Provided always, that where commissioners, willing to act in each district, shall not be returned to the head office for stamps and taxes in England and Scotland respectively as aforesaid, then and in such case it shall be lawful for the said commissioners of stamps and taxes to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this act shall devolve, in pursuance of the directions of this act before mentioned.

pointed under
this act;

and commis-
sioners for
special pur-
poses on neg-
lect of land
tax commis-
sioners.

9. And be it enacted, that the commissioners to be appointed for general purposes in manner aforesaid shall appoint a clerk, and, if necessary, an assistant clerk, for the duties to be assessed by them in each district, who shall execute their office according to the regulations of this act and the acts herein respectively mentioned or referred to; and every such clerk and assistant shall act as such, as well in all matters and things to be done by, under and before the respective commissioners for general purposes, as by, under and before the respective additional commissioners hereinafter mentioned in the respective districts; provided that no more than one clerk's assistant shall be appointed for any district without the approbation of the commissioners of stamps and taxes on a statement made to them by the commissioners for general purposes, of the necessity

Commis-
sioners may
appoint a
clerk and
assistant.

Penalty on clerk or assistant for misconduct.

thereof in consideration of the extent or population of the district; and if any clerk or clerk's assistant appointed under the authority of this act, who shall have taken the oath hereinafter required, shall wilfully obstruct or delay the execution of this act, or shall negligently conduct or wilfully misconduct himself in the execution of this act, he shall forfeit the sum of one hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this act or any other act for granting duties under the management of the commissioners of stamps and taxes.

Qualification of commissioners for districts or divisions of counties, and for certain cities and towns in England.

10. And be it enacted, that no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in the execution of this act for any district or division of any county at large within England (the county of Monmouth and the dominion of Wales excepted), or of any of the ridings of the county of York, or of the county or divisions of Lincoln, or in or of any of the several cities and towns of London, Westminster, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn and Great Yarmouth, unless such person be seised or possessed of lands, tenements or hereditaments in Great Britain of the value of two hundred pounds per annum, or more, of his own estate, being freehold, or copyhold, or leasehold, for a term whereof not less than seven years are unexpired, over and above all ground-rents, incumbrances and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate, or an interest therein, producing an annual income of two hundred pounds, or of lands, tenements or hereditaments and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seised or possessed of a like estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for such county at large, riding, division or city.

Qualification for the county of Monmouth, and the counties in Wales, and

11. And be it enacted, that no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act in any district or division of the county of Monmouth,

or of any county in Wales, or for any city, borough, cinque port, liberty, franchise, town or place in England or Wales (other than the cities and towns hereinbefore mentioned), unless such person be seised or possessed of an estate of the like nature, and of four-fifths of the value required for the estate of a commissioner acting for a district or division of a county at large in England as aforesaid; or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, franchise, town or place.

12. And be it enacted, that no person hereby required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act for any shire or stewartry in Scotland, unless such person be enfeoff in superiority or property, or possessed as proprietor or life-renter of lands in Scotland to the extent of one hundred and fifty pounds Scots per annum valued rent, or unless such person be possessed of personal estate of the value of five thousand pounds, or of personal estate, or an interest therein producing an annual income of two hundred pounds sterling, or be enfeoff or possessed as aforesaid of lands and personal estate, or an interest therein, being together of the annual value of two hundred pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate; or unless such person be the eldest son of some person who shall be enfeoff or possessed of a like estate of twice the value required as the qualification of a commissioner in right of his own estate for such shire or stewartry.

Qualification for shires or stewartries in Scotland;

13. And be it enacted, that no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this act for any city or borough in Scotland, unless such person be enfeoff or possessed of an estate of the like nature, and of three-fifths of the value required for the estate of a commissioner acting for any shire or stewartry in Scotland; or unless such person be the eldest son of some person enfeoff or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same city or borough.

for cities or boroughs in Scotland.

14. Provided always, and be it enacted, that no estate consisting of lands or tenements, as the qualification of a commissioner, shall be required to be situate in the county, county.

Qualification in lands need not be in the county.

Proof of qualification.

riding, division, shire or stewartry for which any person shall be a commissioner; Provided also, that the proof of qualification, where required, shall lie on the person acting in the execution of this act, in such manner as is by law directed with respect to commissioners acting in the execution of the said Land Tax Act.

Qualification not required for certain officers acting as commissioners, nor for special commissioners.

15. Provided also, and be it enacted, that nothing herein contained shall be construed to require any qualification of a commissioner in the district of the palaces of Whitehall and Saint James, Westminster, for any officer who shall have heretofore acted or may hereafter act as a commissioner for putting in execution the said Land Tax Act in the said district, other than the possession of their respective offices; nor in any shire or stewartry in Scotland for any provost, baillie, dean of guild, treasurer, master of the merchants' company, or deacon convenor of the trades for the time being of any royal burgh in Scotland, nor any baillie for the time being of any borough of regality or barony of Scotland, nor the factors for the time being on the several forfeited estates annexed to the crown by an act passed in the twenty-fifth year of the reign of King George the Second, who shall be respectively appointed commissioners for executing the said Land Tax Act in any shire or stewartry in Scotland; nor for any commissioner for special purposes, acting in the execution of any of the powers or provisions of this act.

For choosing additional commissioners.

16. And be it enacted, that whenever it shall be deemed by the commissioners for the general purposes of this act to be expedient that certain of the powers herein contained shall be executed by commissioners other than and in addition to the persons to be chosen or appointed as aforesaid, such additional commissioners shall be chosen by the commissioners for general purposes acting in the same district; for which purpose the said commissioners, being duly qualified as required by this act, shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts, as shall, in the opinion of such commissioners, be fit and proper persons to act as such additional commissioners, which lists shall contain the names of so many of those persons as the said commissioners shall in their discretion, after taking into consideration the size of each district, and the number of persons to be assessed therein, think requisite for the due execution of this act; which lists being respectively signed by such commissioners, shall be a sufficient authority for such additional commissioners, being respectively qualified

as hereinafter is mentioned, and they are hereby authorized to take upon themselves the execution of the several powers of this act, according to the provisions thereof: Provided always, that the persons appointed to supply vacancies in any district may be chosen and act as additional commissioners until their services shall be required as commissioners for general purposes: Provided also, that no person shall be capable of acting as such additional commissioner who shall not be seised or enfeoffed or possessed of an estate of the like nature, and of one-half the value herein required for the estate of a commissioner for general purposes in the same district: Provided also, that where no additional commissioners shall be named and appointed in any district, the commissioners appointed for general purposes shall execute this act in such district, in all matters and things hereby authorized to be done by additional commissioners.

Their
qualification.

In default of
naming additional
commissioners.

17. Provided always, and be it enacted, that if in any city, liberty, franchise, cinque port, town or place, for which separate commissioners have been appointed to act in execution of the said Land Tax Act, there shall not be found a sufficient number of persons qualified as directed by this act, and willing to act as commissioners for general purposes, or as additional commissioners, it shall be lawful to appoint, as such commissioners or additional commissioners, any persons residing in such city, liberty, franchise, cinque port, town or place, who shall be liable to be assessed under the provisions contained in this act, for annual profits, however arising, to the amount of two hundred pounds or upwards.

Appointment
of commis-
sioners in
places not
having per-
sons qualified.

18. And be it enacted, that whenever a new appointment of commissioners shall take place, they shall execute this act, as well with respect to the duties which shall not but which ought to have been assessed in any former year; and with respect to arrears of duties assessed in any former year under this act, as to the assessments to be made in such year in which they shall be appointed, and shall have the like powers to assess, levy and collect such duties and arrears as they have to assess, levy and collect the duties assessed by them, for all which acts such appointment shall be a sufficient authority, subject to the regulations of this act.

Commis-
sioners to
assess and
levy for
former years.

19. And be it enacted, that whenever the said commissioners for general purposes shall have named such additional commissioners as aforesaid, they shall cause notice thereof in writing, signed by two or more of them, to be delivered to the said additional commissioners by the assessors of the respective parishes or places where they reside,

Notice to be
given to addi-
tional commis-
sioners to
take upon
themselves
the execution
of this act.

naming the day and place appointed by the commissioners for general purposes, for the first meeting of the said additional commissioners, and which meeting shall be appointed to be held not later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so named to be summoned, by notice in writing, either given personally or left at their respective places of abode, to assemble at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this act; and the said commissioners for general purposes shall administer the oath to such additional commissioners required by this act to be taken by them, and shall then and there appoint a day for the said additional commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk to the commissioners in each district, or his assistant, shall also be appointed clerk to the additional commissioners appointed for the same district, and shall attend the said additional commissioners at their meetings as their clerk.

The oath to be administered to them.

Clerk.

Dividing additional commissioners into committees.

Number of additional commissioners in each committee or district.

For appointing a greater number of commissioners for

20. And be it enacted, that it shall be lawful for the commissioners for general purposes, whenever in their judgment the same shall be requisite, to divide such additional commissioners into district committees, and to allot to each committee distinct parishes, wards or places, in which such committees shall separately act in the execution of this act, but so that the meetings of such committee shall be appointed at such times as that the clerk to such commissioners may attend every meeting: Provided always, that not more than seven persons shall act together as additional commissioners for the same district, not being formed into several divisions as aforesaid, nor any greater number act together in the same committee; and that where more than seven persons shall attend as such additional commissioners at any meeting, either for the whole of any district, or for any division thereof, the seven persons first in their order on the list signed by the commissioners for general purposes then present shall act, and the rest shall withdraw from such meeting: Provided also, that not less than two additional commissioners shall be competent to form any meeting either for any district or division thereof; and that any two of them, or the major part of them then present, shall be competent to do any act authorized by this act.

21. Provided always, and be it enacted, that if it shall appear to the commissioners for general purposes, whether they shall have been chosen as aforesaid or shall act by virtue of their appointment of commissioners for executing

the said Land Tax Act, to be expedient that a greater number than seven commissioners for general purposes, possessing the qualification required for such commissioners, should be appointed for any district, instead of appointing commissioners possessing only the qualification required for additional commissioners as before mentioned, it shall be lawful for them to appoint such greater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of commissioners for general purposes, but nevertheless without adding thereto any persons to supply their vacancies; and in every case of appointing such increased number of commissioners for general purposes it shall be lawful for the said commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number of their own body, not less than two or more than seven, to execute the office vested in additional commissioners by this act, and the persons so chosen shall be additional commissioners for executing this act, and the powers hereby vested in additional commissioners, and they are hereby required to execute this act accordingly; and the remaining commissioners, not so chosen by lot, shall execute the powers vested in the commissioners for general purposes: Provided also, that where no such additional commissioners shall have been appointed specially to execute the powers vested in additional commissioners, the commissioners acting in the execution of the powers of this act, whether chosen as aforesaid or not, shall divide themselves in such manner that two commissioners at the least shall be appointed to execute the powers vested in additional commissioners by this act; and if in such case there shall not be two remaining persons at least qualified to act as commissioners for general purposes in such district, then the persons qualified to act in the execution of the powers of this act as commissioners for general purposes in any adjoining district of the same county, riding, division, shire or stewardry, or such number of them as shall be requisite, shall execute this act and the powers hereby vested in commissioners for general purposes, in and for such first-mentioned district.

general purposes instead of additional commissioners.

Two of them to execute the office of additional commissioners.

Where none such are appointed, then commissioners for general purposes to act.

If not sufficient of them, others may be taken out of the adjoining district.

22. And be it enacted, that the commissioners for general purposes shall execute this act in all matters and things relating to the duties in Schedules (A.) and (B.) of this act, except such allowances in respect thereof as are directed to be made in Number VI. of Schedule (A.) by other commissioners for special purposes as hereinafter mentioned, and also all matters and things relating to the

Commissioners for general purposes to execute all matters with respect to the duties under all the sche-

dues, except such as are directed to be executed by special or other commissioners.

duties in Schedule (D.) of this act, except in cases where such matters and things are herein directed to be done by the said commissioners for special purposes, or by the additional commissioners or persons acting as such; and the said commissioners for general purposes shall also execute this act in all matters and things relating to the duties in Schedule (E.) not executed by the commissioners authorized to be appointed for those duties: Provided always, that nothing herein contained shall be construed to preclude any person chosen a commissioner for general purposes from acting as such, by reason of his acting or having acted as an additional commissioner, except only in the hearing and determining of appeals against or relating to such particular assessments, wherein he shall have made an assessment as such additional commissioner.

Commissioners for special purposes.

Functions of special commissioners.

23. And be it enacted, that the commissioners of stamps and taxes for the time being, together with such persons as shall be appointed commissioners for special purposes as next hereinafter mentioned, shall be commissioners for the special purposes of this act; and it shall be lawful for the commissioners of her Majesty's treasury of the united kingdom of Great Britain and Ireland, by warrant under their hands and seals, from time to time to appoint such and so many other persons to be commissioners for such special purposes as they respectively shall think expedient, which said commissioners of stamps and taxes and commissioners so to be appointed as last aforesaid, without other qualification being required than the possession of their respective offices, shall have full authority to execute the several powers given by this act to commissioners for special purposes, either in relation to the allowances specified in Number VI. Schedule (A.) of this act, or in relation to the special exemptions granted from the duties mentioned in Schedule (C.) of this act, or to the charging and assessing the profits arising from annuities, dividends and shares of annuities paid in Great Britain out of the revenues of any foreign state, as herein mentioned; and also in relation to the examining, auditing, checking and clearing the books and accounts of dividends delivered to the commissioners of stamps and taxes, under the authority of this act; and shall also have full authority to do any other act, matter or thing hereby directed or required to be done by commissioners for special purposes; and all powers, provisions, clauses, matters and things contained in this act, for ascertaining the amount of any duty, exemption or allowance mentioned in this act, shall be used, practised and put in execution by the said commissioners for special purposes, in ascertaining

the amount of duty, or any exemption or allowance placed under their cognizance or jurisdiction: Provided always, ^{That their proceedings to be by affidavit.} that it shall not be lawful for the said commissioners for special purposes (except when acting in the execution of this act in the place of commissioners for general purposes, or on any appeal in the cases authorized by this act), to summon any person to be examined before them; but all inquiries by or before the said commissioners for special purposes (except in the several cases aforesaid) shall be answered by affidavit, to be taken before one of the commissioners for general purposes in their respective districts; and such commissioners for special purposes shall have authority to use, exercise and apply all the powers of this act as effectually as any other commissioners are hereby authorized to use, exercise or apply the same, so far as the same powers relate to the jurisdiction given to the said commissioners for special purposes; and the said commissioners for special purposes shall and may be allowed such salary for their pains and trouble, and such incidental expenses, as the said commissioners of her Majesty's treasury shall direct to be paid to them: Provided always, that the said commissioners of her Majesty's treasury shall cause an account of all appointments of commissioners for special purposes with salaries to be laid before each house of parliament within twenty days after their appointment respectively, if parliament shall then be sitting, and if parliament shall not be sitting, then within twenty days after the next meeting of parliament.

Appoint-
ments of
commission-
ers with sa-
laries to be
laid before
parliament.

24. And be it enacted, that the governor and directors of the company of the Bank of England shall be commissioners for executing this act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends and shares of annuities payable out of the revenue of the united kingdom to any persons, corporations or companies whatever, and which shall have been intrusted to the said governor and company for such payment, and in respect of all other annuities, dividends and shares of annuities which shall have been intrusted to the said governor and company for payment as aforesaid, and in respect of all profits and gains of the said company, chargeable under Schedule (D.) of this act, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this act, and arising within any

Governor and
directors of
the Bank of
England to be
commission-
ers for as-
sessing duties
on all annu-
ties, divi-
dends, pen-
sions, sala-
ries, &c. pay-
able by the
Bank, and on
their profits.

office or department under the management or control of the said governor and company; and the said commissioners shall have authority to use, exercise and apply all the powers of this act, as fully and effectually as the commissioners for the general purposes of this act are authorized to use, exercise or apply the same, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations and exemptions contained in the several schedules of this act, under which such duties are respectively chargeable.

Governor, &c. of the bank of Ireland to be commissioners for assessing duties on annuities and dividends payable to persons not resident in Ireland.

25. And be it enacted, that the governor and directors of the company of the bank of Ireland shall be commissioners for executing this act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities, dividends and shares of annuities, payable by the governor and company of the bank of Ireland out of the public revenue of the united kingdom, to or for the use or benefit of any persons not resident in Ireland; and the said last-mentioned commissioners shall make their assessments of the said duties, under and subject to the rules, regulations and exemptions contained in Schedule (C.) of this act.

Governors, &c. of the South Sea Company to be commissioners for assessing duties on all annuities, dividends, pensions, salaries, &c. payable by them.

26. And be it enacted, That the governors and directors of the South Sea Company shall be commissioners for executing this act, with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends and shares of annuities payable out of the revenue of the united kingdom to any persons, corporations or companies whatever, and which shall have been entrusted to the said company for such payment, and in respect of all other dividends, annuities, pensions and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this act, and arising within any office or department under the management or control of the said governors and company; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations and exemptions contained in the several schedules of this act, under which such duties are respectively chargeable.

Directors of the East India Company to be

27. And be it enacted, that the directors of the East India Company shall be commissioners for executing this act, and with the like powers as aforesaid, for the purpose of assess-

sing and charging the duties hereby granted in respect of the interest payable on the bonds of the said company, and in respect of all dividends, annuities, pensions and salaries payable by the said company, and also in respect of all other profits and gains chargeable with duty under this act, and arising within any office or department under the management or control of the said company; which assessments shall be made under and subject to the rules, regulations and exemptions contained in the several schedules under which the said duties are respectively chargeable.

28. And be it enacted, that the commissioners for the reduction of the national debt shall be commissioners for executing this act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable by them out of the revenue of the united kingdom, and in respect of all salaries and pensions payable in any office or department under their management or control; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations and exemptions contained in the several schedules under which the said duties are respectively chargeable.

29. And be it enacted, that the said commissioners for special purposes shall be commissioners under the regulations of this act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state, to any persons, corporations, companies or societies in Great Britain, which shall have been or shall be entrusted for such payment to any person, corporation, company or society whatever in Great Britain, other than and except the several companies aforesaid; which assessments shall be made under and subject to the rules, regulations and exemptions contained in Schedule (C.) of this act.

30. And for the ordering, raising, levying and paying of the said sums of money hereby made payable on offices and employments of profit; Be it enacted, that the lord high chancellor, the judges, and the principal officer or officers of each court or public department of office under her Majesty throughout Great Britain, whether the same shall be civil, judicial or criminal, ecclesiastical or commissary military or naval, shall respectively have authority to appoint commissioners from and amongst the officers of each court or department of office respectively, and the persons so appointed or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this

commissioners for assessing duties on interest, dividends, annuities, pensions, salaries, &c., payable by them.

Commissioners for reduction of national debt, to assess the duties on all annuities paid by them, and on salaries and pensions.

Commissioners for charging foreign dividends.

Appointment of commissioners for the duties on offices in the courts or public departments.

Power reserved to the treasury with respect to the assessing of public departments.

act in relation to the offices in each such court or department respectively: Provided always, that in relation to each department of office, not being one of her Majesty's courts, civil, judicial or criminal, or an ecclesiastical or commissary court, the commissioners of her Majesty's treasury shall, whenever they may think it expedient, settle and determine in what particular departments commissioners shall not be appointed, and in such case shall settle and determine in what other department of office the officers of that department wherein commissioners shall not be appointed shall be assessed; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing commissioners, the said commissioners of her Majesty's treasury shall, within the time herein limited, appoint fit and proper persons to be commissioners for executing this act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this act, in cases requiring the same, two or more offices under the same commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the duties, as directed by this act; and where any dispute shall arise touching the department in which any office is executed, the said commissioners of her Majesty's treasury shall determine the same: Provided also, that where the commissioners of one department shall execute this act in relation to any other department, the assessors and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments: Provided also, that where no appointment shall be made of commissioners before the expiration of the time limited by this act, the commissioners for executing this act in relation to the duties on lands and tenements shall, on due notice in the manner herein directed, execute this act in their several districts, in relation to the said duties on offices and employments of profit, exercised within the same districts respectively; and the appointment of such commissioners for offices and employments of profit shall be notified to the commissioners of stamps and taxes; and the want of such notification in due time shall be deemed full proof of default in making such appointment.

Commissioners for duties on offices in houses of parliament,

31. And be it enacted, that the speaker and the principal clerk of either house of parliament, the principal or other officers in the several counties palatine, and the Duchy of Cornwall, or in any ecclesiastical court, or in any

inferior court of justice, whether of law or equity, or criminal or judiciary, or under any ecclesiastical body or corporation, whether aggregate or sole, throughout Great Britain, shall appoint commissioners from and amongst the persons executing offices in either house of parliament, or in their respective departments of office: and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this act, in relation to the places, offices, and employments of profit in each house of parliament, and in each such department respectively, which appointments shall be made, and the names of the commissioners shall be transmitted to the commissioners of stamps and taxes, within the time herein limited, or in default thereof such appointments shall be made by the commissioners of Her Majesty's treasury: Provided always, that where no such appointment as last mentioned shall be made before the expiration of the time limited by this act, the commissioners for executing this act, in relation to the duties on lands and tenements, shall, in their several districts, on due notice of such default in the manner herein directed, also execute this act in relation to the duties on such offices or employments of profit exercised within the same districts respectively, and the want of notification of any such appointment to the commissioners of stamps and taxes in due time shall be deemed full proof of default in making such appointment.

32. And be it enacted, that the mayor, aldermen, and common council, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town or place, and of every cinque port throughout Great Britain, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this act, and the powers herein contained, in relation to the public offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate, within such city, corporation, or cinque port; and that for all offices or employments of profit (not being public offices or employments of profit under Her Majesty) in any county, riding, shire, stewardry, city, liberty, franchise, town or place, whether in the appointment of the lieutenant, custos rotulorum, or the justices or magistrates, or commissioners for aids or taxes, or sheriff of such county, riding, shire, stewardry, city, liberty, franchise, town or place, or of any trustees or guardians of any trust or fund in such county, riding, shire, stewardry, city, town or place, and for all parochial offices in such county, riding, shire, stewardry, city, town or place (except corporate offices

counties palatine, inferior courts, and under ecclesiastical bodies.

Commissioners for the duties on offices in cities and boroughs, and all other offices not under the crown, in counties, ridings, &c.

in cities, corporate towns, boroughs or places, or offices in cinque ports, as aforesaid), the commissioners for executing this act in relation to the duties on lands and tenements shall, in their several districts, also execute this act in relation to the said duties on offices in such county, riding, shire, stewartry, city, liberty, franchise, town or place; and such respective commissioners shall and may exercise any of the powers contained in this act, in relation to any of the duties herein mentioned, for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their assessments, and return the same, and for the due collection of and accounting for the said duties, and may act therein in all respects as fully and effectually as any other commissioners are hereby empowered to act in relation to the said other duties; provided the monies collected of the said duties under the respective commissioners acting for such offices in corporate cities, boroughs, towns or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewartries, cities, liberties, franchises, towns and places, shall be paid to the proper officer for receipt for the county, riding, shire or stewartry, and not otherwise; and that the like duplicates shall be delivered of such last-mentioned duties as in other cases where the same are directed to be paid in like manner.

Appointment of commissioners to be notified to the commissioners of stamps and taxes.

In default of such notification, the appointment to devolve on the treasury, and the commissioners of the district to execute the act.

33. And be it enacted, that the appointment of commissioners for executing this act, in relation to the duties on offices and employments of profit as aforesaid, shall be notified to the commissioners of stamps and taxes, within one calendar month after the passing of this act, with respect to the first assessment under the same, and within one calendar month after the fifth day of April in any future year; and in default thereof the appointment of such commissioners shall devolve on the commissioners of her Majesty's treasury, and on the commissioners of the district, in succession as aforesaid: Provided always, that such appointment by the commissioners of her Majesty's treasury shall take place within one calendar month after the notification of such default as aforesaid from the commissioners of stamps and taxes; and in case of no appointment as last aforesaid, notified to the commissioners of stamps and taxes in like manner, the execution of this act shall devolve on the commissioners appointed for the district, in relation to the duties on lands, tenements and hereditaments; and every such appointment shall be until other commissioners shall be appointed, and may be renewed annually on or before the fifth day of April in each year during the continuance of this act: Provided always, that the commis-

sioners so to be appointed may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient, under the powers of this act, that any department for which commissioners have been appointed should be assessed under the commissioners of any other department.

Commissioners appointed may continue to act.

34. And be it enacted, that for the better execution of this act, so far as the same relates to the duties hereby granted on pensions or stipends payable by her Majesty, or out of the public revenue, contained in Schedule (E), and for the ordering, raising, levying and paying of the duties hereby made payable thereon, in cases not otherwise provided for by this act, the paymasters of civil services, and such other persons as the commissioners of her Majesty's treasury shall appoint, shall be commissioners for executing this act, and all the powers herein contained in relation to the said last-mentioned duties, or shall respectively appoint commissioners from and amongst the officers of these departments for such purposes.

Commissioners for the duties on pensions and stipends payable by her Majesty.

35. And be it enacted, that every person acting as a commissioner as aforesaid in the execution of this act, shall on request be entitled unto a certificate thereof under the hands of the commissioners of stamps and taxes, which certificate shall continue in force so long only as such person shall continue to act as such commissioner, and shall be revocable by the commissioners of her Majesty's treasury, by any instrument in writing under their hands, when it shall appear to them that such person hath neglected to perform his duty as such commissioner; and the person to whom such certificate shall have been granted shall, during the continuance thereof in force, be discharged of and from all parish and ward offices within the parish or ward wherein such person shall dwell, and from serving on juries in the county wherein such person shall dwell, which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrolment the said clerk of the peace shall have for his fee the sum of one shilling, and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the commissioners of stamps and taxes.

Commissioners entitled to certificates, exempting them from parish and ward offices, and serving on juries.

36. And be it enacted, that in England the commissioners for general purposes may appoint assessors and collectors for the duties granted by this act, in like manner as assessors and collectors may be appointed under the said acts relating to the duties of assessed taxes; and in Scotland the said commissioners for general purposes may, in

Appointment of assessors and collectors.

like manner, appoint assessors for the said duties hereby granted; and the same persons who now are or may be appointed collectors or officers for collecting and receiving the land tax and assessed taxes in Scotland under the authority of the act in that behalf made, and none other, shall be collectors and receivers of the duties granted by this act.

Collectors of the land and assessed taxes, and the inspectors and surveyors of assessed taxes, to act in the execution of this act; and to have the like powers as under the acts for the assessed taxes.

37. And be it enacted, that the officers for receipt of the land tax and assessed taxes appointed or to be appointed by the commissioners of her Majesty's treasury, or by the commissioners of stamps and taxes, and the inspectors and surveyors appointed or to be appointed in like manner for the duties of assessed taxes, shall be respectively officers for receipt and inspectors and surveyors of the duties granted by this act; and the said commissioners for general purposes, and the said additional commissioners acting in the execution of this act, and the said assessors and collectors to be appointed as herein mentioned, and the said officers for receipt and inspectors and surveyors respectively shall be and they are hereby respectively empowered and required to do all things necessary for putting this act in execution with relation to the said duties hereby granted, in the like and in as full and ample a manner as any commissioners, assessors, collectors, officers for receipt, surveyors, or inspectors are authorized to put in execution the said acts relating to the said duties of assessed taxes, or any matter or thing therein contained, as well with respect to all acts, matters and things to be done by, under or before the said additional commissioners, or by, under or before the commissioners for general purposes in their respective districts or departments, as by, under and before the said commissioners for special purposes.

Commissioners and others to take the oaths in Schedule (F).

38. And be it enacted, that every person appointed a commissioner, either for general or special purposes, or an additional commissioner, or an assessor, or collector, or a clerk or clerk's assistant to the said respective commissioners, and every inspector, surveyor and officer for receipt, shall, before he shall begin to act in the execution of this act, so far as relates to the duties contained in Schedule (D), take the oath prescribed by this act, and contained in the Schedule marked (F), applicable to such officers respectively, which oath any one of the persons appointed a commissioner, either for general or special purposes as aforesaid, or an additional commissioner, is hereby authorized to administer (except that every such oath so to be administered to any commissioner for general or special purposes as aforesaid, or to an additional commissioner, shall be administered by a commissioner for such general or special purposes, and not otherwise), and which oath so

taken shall be subscribed by the party taking the same ; and if any person shall act as a commissioner in relation to the duties in Schedule (D.), except in administering the oath herein mentioned, or shall act as a clerk or clerk's assistant, or an assessor, collector, inspector, surveyor or officer for receipt, in relation to the duties contained in the said Schedule (D.), before he shall have taken the oath herein required to be taken by such officer respectively, he shall forfeit the sum of one hundred pounds.

39. And be it enacted, that any subject of her majesty, whose ordinary residence shall have been in Great Britain, and who shall have departed from Great Britain and gone into any parts beyond the seas, for the purpose only of occasional residence, at the time of the execution of this act, shall be deemed, notwithstanding such temporary absence, a person chargeable to the duties granted by this act, as a person actually residing in Great Britain, and shall be assessed and charged accordingly (in manner hereinafter directed) upon the whole amount of his profits or gains, whether the same shall arise from property in Great Britain or elsewhere, or from any allowance, annuity or stipend (except as herein is excepted), or from any profession, employment, trade or vocation in Great Britain or elsewhere : Temporary absentees to be charged as residents. Provided always, that no person who shall on or after the passing of this act actually be in Great Britain for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who shall not actually have resided in Great Britain, at one time or several times, for a period equal in the whole to six months in any one year, shall be charged with the said duties mentioned in schedule (D.) as a person residing in Great Britain, in respect of the profits or gains received from or out of any possessions in Ireland, or any other of her majesty's dominions, or any foreign possessions, or from securities in Ireland, or any other of her majesty's dominions or foreign securities ; but nevertheless every such person shall, after such residence in Great Britain for such space of time as aforesaid, be chargeable to the said duties for the year commencing on the sixth day of April preceding : Temporary residents to be charged after six months' residence. Provided also, that any person who shall depart from Great Britain after claiming such exemption, and shall again return to Great Britain on or before the fifth day of April next after such claim made, shall be chargeable to the said duties as a person residing in Great Britain, for the whole of the year in which such claim shall have been made. Persons departing after claiming exemption and returning within the year to be charged.

40. And be it enacted, that all bodies politic, corporate or collegiate, companies, fraternities, fellowships or societies of Corporations and societies to be charged

with duties,
and their offi-
cers to do all
acts requisite
for assess-
ment.

persons, whether corporate or not corporate, shall be chargeable with such and the like duties as any person will under and by virtue of this act be chargeable with, and that the chamberlain or other officer acting as treasurer, auditor or receiver for the time being of every such corporation, company, fraternity, fellowship or society, shall be answerable for doing all such acts, matters and things as shall be required to be done by virtue of this act, in order to the assessing such bodies corporate, companies, fraternities, fellowships or societies to the duties granted by this act, and paying the same.

Trustees and
guardians of
incapacitated
persons to be
charged.

41. And be it enacted, that the trustee, guardian, tutor, curator or committee of any person being an infant or married woman, lunatic, idiot or insane, and having the direction, control or management of the property or concern of such infant, married woman, lunatic, idiot or insane person, whether such infant, married woman, lunatic, idiot or insane person shall reside in Great Britain or not, shall be chargeable to the said duties in like manner and to the same amount as would be charged if such infant were of full age, or such married woman were sole, or such lunatic, idiot, or insane person were capable of acting for himself; and any person not resident in Great Britain, whether a subject of her majesty or not, shall be chargeable in the name of such trustee, guardian, tutor, curator or committee, or of any factor, agent or receiver having the receipt of any profits or gains arising as herein mentioned and belonging to such person, in the like manner, and to the like amount, as would be charged if such person were resident in Great Britain, and in the actual receipt thereof; and every such trustee, guardian, tutor, curator, committee, agent or receiver, shall be answerable for the doing of all such acts, matters and things as shall be required to be done by virtue of this act, in order to the assessing of any such person to the duties granted by this act and paying the same.

Non-resi-
dents to be
charged in
the names of
their factors
or agents.

Trustees or
agents of
persons of full
age, resident
in Great Bri-
tain, not
required to do
more than de-
liver lists of
names and
residences of
such persons.

42. Provided always, and be it enacted, that no trustee who shall have authorized the receipt of the profits arising from trust property by the person entitled thereunto, or by the agent of such last mentioned person, and which person shall actually receive the same under such authority, nor any agent or receiver of any person being of full age, and resident in Great Britain (other than a married woman, lunatic, idiot and insane person) who shall return a list in the manner hereinafter required of the name and residence of such person, shall be required to do any other act for the purpose of assessing such person, unless the commissioners, acting in the execution of this act in respect of the as-

assessment to be made on such person, shall require the testimony of such trustee, agent or receiver, in pursuance of the powers and authorities by this act given.

43. And be it enacted, that the receiver appointed by the Court of Chancery, or by any other court in Great Britain, having the direction and control of any property in respect whereof a duty is charged by this act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties in like manner, and to the like amount, as would be charged if the said property was not under the direction and control of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this act, in order to the assessing of the duties granted by this act and paying the same.

Receivers of trust property appointed by the Court of Chancery or other courts chargeable.

44. And be it enacted, that where any person, being trustee, agent, factor or receiver, guardian, tutor, curator or committee, of or for any person, shall be assessed under this act, in respect of such person, or where any chamberlain, treasurer, clerk or other officer of any corporation, company, fraternity or society, shall be so assessed in respect of such corporation, company, fraternity or society as aforesaid, it shall be lawful for every such person who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor or receiver, guardian, tutor, committee or curator, as aforesaid, or as such chamberlain, treasurer, clerk or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, factor or receiver, guardian, tutor, committee or curator, chamberlain, treasurer, clerk or other officer, shall be and is hereby indemnified against every person, corporation, company, fraternity or society whatsoever, for all payments which he shall make in pursuance and by virtue of this act.

Trustees, agents, receivers and officers may retain the duties charged upon them out of trust-moneys.

45. And be it enacted, that any married woman acting as a sole trader by the custom of any city or place or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried: Provided always, that the profits of any married woman living with her husband shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee: Provided also, that any

Married women sole traders or having separate property, how chargeable.

married woman living in Great Britain separate from her husband, whether such husband shall be temporarily absent from her or from Great Britain, or otherwise, who shall receive any allowance or remittance from property out of Great Britain, shall be charged as a feme sole, if entitled thereto in her own right, and as the agent of the husband, if she receive the same from or through him, or from his property or on his credit.

Commissioners to summon assessors ;

to administer oaths to them,

and deliver to them their instructions.

Assessors to serve notices and precepts.

Assessors to fix general notices on church doors, requiring persons to deliver lists.

46. And be it enacted, that for the ordering, raising and levying the said duties, the respective commissioners for general purposes, at the first meeting to be held under this act, or at a meeting to be appointed for that purpose, shall direct their precepts to such persons as shall have been appointed assessors for the execution of this act ; or in case no such appointment shall have been made, then to the assessors for the land tax or the duties of assessed taxes in their respective districts, requiring them to appear before the said commissioners at such time and place as they shall appoint ; and on the appearance of such assessors the said commissioners shall administer to them the oath required by this act to be taken by them, and issue to them their warrants of appointment as assessors in the execution of this act, signed by such commissioners, together with such instructions, duly filled up, as shall be necessary for carrying this act into execution ; and the said assessors shall duly serve and deliver in the respective parishes or places for which they may be appointed, as well the notices hereinafter particularly directed to be served by them, as also all other notices and precepts by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this act ; and the said assessors shall duly verify the service of all such notices and precepts.

47. And be it enacted, that the assessors to be appointed to execute this act, shall, within the time and in the manner directed by the precept of the commissioners for general purposes, cause general notices to be affixed on or near to the door of the church or chapel, and market house or cross (if any) of the city, town, parish or place for which such assessors act ; and if such city, town, parish or place shall not have a church or chapel or market-house or cross, then on the church or chapel nearest to such city, town, parish or place, requiring all persons who are by this act required to make out and deliver any list, declaration or statement, to make out and deliver to the respective assessors or commissioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations and statements, accordingly, within such time

as shall be limited by such precept, and which shall not in any case be later than twenty-one days from the date of such precept; and such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish or place, and the affixing of the same in manner aforesaid shall be deemed good service of such notice; and the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations and statements as aforesaid; and every person wilfully tearing, defacing or obliterating any such notice so affixed, shall forfeit any sum not exceeding twenty pounds.

48. Provided always, and be it enacted, that the said assessors shall, within the time directed by the precept of the said commissioners, give notice to every person chargeable to the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessor shall act, or leave such notice at his dwelling-house or place of residence, or on the premises to be charged by such assessment, within such limits, requiring every such person to prepare and deliver, in manner directed by this act, all such lists, declarations and statements, as they are respectively required to do by this act, within such time as shall be limited by such precept; and if any person residing within any parish or place at the time such general notice as aforesaid shall be given, or to whom such notice shall be personally given, or at whose dwelling-house or place of residence the same shall be left; or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall be left on the premises to be charged as aforesaid, after notice thereof, shall refuse or neglect to make out such lists, declarations or statements, as may be applicable to such person, and as the case may require, and deliver the same in manner directed by this act, within the time limited in such notice, then such commissioners shall forthwith issue a summons under their hands, to such person making default as aforesaid, in order that the penalty for such refusal or neglect may be duly levied; and the said commissioners shall moreover proceed to assess, or cause to be assessed, every person making such default in the manner herein directed.

Assessors to deliver notices at the houses of persons chargeable, who are to deliver statements.

49. And be it enacted, that every such list, declaration or statement of the profits to be charged as aforesaid, shall be delivered to the assessor of the same parish or place; except statements containing the amount of profits charge-

Lists and statements, where to be delivered.

able under schedule (D.) of this act, in such cases where the commissioners acting for such parish or place shall have caused to be inserted in the notice, that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance; in which cases the delivery of such statements to be charged under the said schedule (D.) shall be made at such office to the person there appointed to receive the same: Provided always, that in cases where the parties to be charged under the said schedule (D.) shall give notice of their desire to be assessed for the said duties by the commissioners for special purposes, such statements of profits chargeable under the said schedule (D.) shall be delivered, together with such notice, to such assessor as aforesaid, to be by him transmitted to the inspector or surveyor of the district.

Persons to deliver in lists of the names of lodgers, inmates and others.

50. And be it enacted, that every person, when required so to do by any notice given in pursuance of this Act, shall within the period to be mentioned in such notice, prepare and deliver to the assessor of the parish or place where such person shall reside, a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons chiefly employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house; and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he is entitled, under the regulations of this act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this act: Provided always, that no person required by this act to deliver a list of lodgers, inmates or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the commissioners for executing this act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Omission of persons not resident in their dwelling-houses, if exempted from duty, not to subject to penalty.

Persons acting for others to deliver in lists, in order to the duty being duly charged.

51. And be it enacted, that every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this act, of or belonging to any other person, in whatever character the same shall be received, for which such other person is

chargeable under the regulations of this act, or would be so chargeable if he were resident in Great Britain, shall, within the like period, prepare and deliver in manner before directed, a list in writing in such form as this act requires, signed by him, containing a true and correct statement of all such money, value, profits or gains, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age or a married woman living with her husband, or a married woman, for whose payment of the duty hereby charged on her, the husband is not accountable by this act, or resident in Great Britain, or an infant, idiot, lunatic or insane person, in order that such person, according to a statement to be delivered as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of the person to whom such property shall belong, if of full age and resident in great Britain, and the same be so chargeable by this act; and every person acting in such character, jointly with any other person, shall deliver a list of the names and places of abode of every person joined with him at the time of delivering such list, and to the same person to whom such list shall be delivered.

52. And be it enacted, that every person chargeable under this act shall, when required so to do, whether by any general or particular notice given in pursuance of this act, within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person appointed to receive the same, and to whom the same ought to be delivered, a true and correct statement in writing, in such form as this act requires, and signed by the person delivering the same, containing the annual value of all lands and tenements in his occupation, whether the same be situate in one or more parish or parishes, and the amount of the profits or gains arising to such person, from all and every the sources chargeable under this act, according to the respective schedules thereof, which amount shall be estimated for the period, and according to the respective rules contained in the respective schedules of this act; to which statement shall be added a declaration, that the same is estimated on all the sources contained in the said several schedules describing the same, after setting against or deducting from such profits or gains such sums, and no other, as are allowed by this act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the

Statements to be delivered of the annual value of property and amounts of profits.

property of any other person, for which such other person ought to be charged by virtue of this act.

Trustees and agents of persons incapacitated, or not resident in Great Britain, to be charged.

53. And be it enacted, that every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in Great Britain, cannot be personally charged by virtue of this act, shall also, within the like period, deliver to the person appointed to receive the same under this act, and to whom the same ought to be delivered, and in the same district in which the person delivering such list ought to be charged on his own account, a true and correct statement in writing signed by him, and to be made in such form as this act requires, of the amount of the profits and gains to be charged on him, on account of such other person, estimated during the period, and according to the rules contained in the said respective schedules, together with such declaration of the manner of estimating the same as aforesaid: Provided always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required; and such return shall be made by them jointly, or by one or more of them on behalf of himself or themselves and the rest of the persons so liable; and it shall be lawful for them to give notice in writing to the commissioners acting in each district, where they shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this act on their own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place, provided any one of such persons shall be liable to be charged on his own account in such parish or place; and if more than one assessment shall be made on such persons or any of them on the same account, relief shall be granted from such double assessment by like applications to the commissioners as are allowed in other cases by this act.

Officers of corporations to prepare statements of profits and gains to be charged, estimated on the annual profits before dividend made.

54. And be it enacted, that every such officer before described of any corporation, fraternity, fellowship, company or society, shall also, within the like period, prepare and deliver in like form and manner a true and correct statement of the profits and gains to be charged on such corporation, fraternity, fellowship, company or society, computed according to the directions of this act, together with such declaration of the manner of estimating the same as aforesaid;

and such estimate shall be made on the amount of the annual profits and gains of such corporation, fraternity, fellowship, company or society before any dividend shall have been made thereof to any other persons, corporations or companies, having any share, right or title in or to such profits or gains; and all such other persons, and corporations or companies, shall allow out of such dividends a proportionate deduction in respect of the duty so charged: Provided, always that nothing hereinbefore contained shall be construed to require in such statement the inclusion of salaries, wages or profits of any officer of such corporation, fraternity, fellowship, company or society, otherwise chargeable under this Act: Provided also, that the statements of the several companies of the East India and South Seas shall be made exclusive of the dividends and the profits attached thereto, and to be divided amongst the proprietors of the respective stocks belonging to such companies.

Proviso for statements of East India and South Sea Companies.

55. And be it enacted, that if any person who ought by this act to deliver any list, declaration or statement as aforesaid, shall refuse or neglect so to do within the time limited in such notice, or shall under any pretence wilfully delay the delivery thereof, and if information thereof shall be given and the proceedings thereupon shall be had before the commissioners acting in the execution of this act, every such person shall forfeit any sum not exceeding twenty pounds, and treble the duty at which such person ought to be charged by virtue of this act, such penalty to be recovered as any penalty contained in this act is by law recoverable, and the increased duty to be added to the assessment; but nevertheless subject to such stay of prosecution or other proceedings, by a subsequent delivery of such list, declaration or statement in the case following; (that is to say) if any trustee, agent or receiver, or other person hereby required to deliver such list, declaration or statement on behalf of any other person, shall deliver an imperfect list, declaration or statement, declaring himself unable to give a more perfect list, declaration or statement, with the reasons for such inability, and the said commissioners shall be satisfied therewith, the said trustee, agent or receiver, or other person as aforesaid, shall not be liable to such penalty in case the commissioners shall grant further time for the delivery thereof, and such trustee, agent, receiver or other person shall, within the time so granted, deliver a list, declaration or schedule as perfect as the nature of the case will enable him to prepare and deliver; and every person who shall be prosecuted for any such offence by action or information in any of her majesty's courts, and who shall

Penalty on persons neglecting to deliver in lists;

*if on information before commissioners, 20*l*., and treble duty;*

*if on information in a court of law, 50*l*.,*

not have been assessed in treble the duty as aforesaid, shall forfeit the sum of fifty pounds.

Persons to whom notices have not been delivered not liable to penalty if exempted from duty.

56. Provided always, and be it enacted, that no person to or on whom the assessor shall not have delivered or served a particular notice as aforesaid, shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear to the commissioners for executing this act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Assessors to make out a list of the persons on whom notices have been served.

57. And be it enacted, that the assessor shall make out an alphabetical list, and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this act, and the names of all persons having property or profits chargeable under this act within the limits of such assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the commissioners for special purposes, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within, but having a residence out of such limits; and if such assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the inspector or surveyor may at any time afterwards cause such notice to be delivered to or served on such person, and may also from time to time cause the like notice to be delivered to or served on any person coming to reside in any parish or place after the expiration of such notices.

Inspector or surveyor may serve notice on persons omitted.

Assessors to verify the delivery of notices, and to the affixing of general notices.

58. And be it enacted, that the assessor for every parish or place shall personally appear before the said commissioners at such meeting as the said assessor shall be appointed to attend, and shall then and there make oath before the said commissioners, that the several notices required to be delivered to householders and occupiers, and also to lodgers and inmates, by this act, have been duly served in the manner required by this act, to the best of his knowledge, and that general notices to the effect mentioned in this act have been duly affixed in the manner hereby required, on such proper places within the city, town or place for which such assessor shall act, as by this act is required, and that the list delivered by him to the inspector or surveyor, contains the name of every person to or on whom such notices ought to be delivered or served according to the directions of this act, within the knowledge of

such assessor; and every assessor who shall neglect to appear before such commissioners, or refuse to make such oath, or who shall have omitted or neglected to return to such inspector or surveyor the name of any person whose name ought to be included in any such list as by this act is required, shall forfeit any sum not exceeding twenty pounds. Penalty, 20l.

59. And be it enacted, that the clerks to the said respective commissioners shall, with all convenient speed, abstract the returns of statements delivered to such commissioners by the assessors, or at their office by the respective parties, into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the head office for stamps and taxes, such abstracts to contain the names of the persons making such returns, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said commissioners; and all such returns shall be numbered and filed in the office of the said commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to her Majesty; to all which books any inspector or surveyor who shall have taken the oath herein prescribed, before the commissioners acting for the same districts respectively, shall have free access at all seasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary, in order to the due execution of this act. Abstract to be made by the clerks of returns of statements delivered to commissioners.

Inspectors may have access to and take copies from books containing such abstracts.

60. And be it enacted, that the duties hereby granted, and contained in the said Schedule marked (A.) shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this act, and to refer to the said duties, as if the same had been inserted under a special enactment: Duties in Schedule (A.) to be charged under the following rules.

SCHEDULE (A.)

No. I.—General Rule for estimating Lands, Tenements, Hereditaments, or Heritages, mentioned in Schedule (A.)

The annual value of lands, tenements, hereditaments or heritages, charged under Schedule (A.) shall be understood to be the rent by the year, at which the same are let at rack rent, if the amount of such rent shall have been fixed by agreement, commencing within the period of seven years preceding the fifth day of April next before the time of making the assessment; but if the same are not so let at rack rent, then at the rack rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements and Annual value to be ascertained by this rule, except as after stated.

hereditaments, or heritages, capable of actual occupation, of whatever nature, and for whatever purpose occupied or enjoyed, and of whatever value, except the properties mentioned in No. II. and No. III. of this Schedule.

No. II.—Rules for estimating the Lands, Tenements, Hereditaments, or Heritages, herein mentioned, which are not to be charged according to the preceding General Rule.

Manner of charging certain properties :	The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom, within the respective times herein limited :
Tithes in kind.	First.—Of all tithes, if taken in kind, on an average of the three preceding years :
Ecclesiastical dues.	Second.—Of all dues and money payments in right of the church or by endowment or in lieu of tithes (not being tithes arising from lands), and of all teinds in Scotland on the like average :
Tithes compounded.	Third.—Of all tithes arising from lands if compounded for, and of all rents and other money payments in lieu of tithes arising from lands (except rent-charges confirmed under the act, passed for the commutation of tithes), on the amount of such composition rent or payment for one year preceding : The said duty in each case to be charged on the person entitled to such tithes or payments, or his lessee or tenant, agent or factor, except in the cases mentioned in the fourth rule of No. IV. of Schedule (A.)
Manors.	Fourth.—Of manors and other royalties, including all dues and other services, or other casual profits (not being rents or other annual payments reserved or charged) on an average of the seven preceding years, to be charged on the lord of such manor or royalty, or person renting the same :
Fines.	Fifth.—Of all fines received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof) on the amount so received within the year preceding, by or on account of the party ; provided that in case the party chargeable shall prove to the satisfaction of the commissioners for general purposes in the district, that such fines, or any part thereof, have been applied as productive capital, on which a profit has arisen or will arise, otherwise chargeable under this act, for the year in which the assessment shall be made, it shall be lawful for the said commis-

sioners to discharge the amount so applied from the profits liable to assessment under this rule :

Sixth.—Of all other profits arising from lands, tenements, hereditaments or heritages, not in the actual possession or occupation of the party to be charged, and not before enumerated, on a fair and just average of such number of years as the said commissioners shall, on the statement of the party to be charged, judge proper (except such profits as may be liable to deduction in pursuance of the ninth or tenth rule in Number IV. hereinafter mentioned) to be charged on the receivers of such profits or the persons entitled thereto. Other profits from lands.

No. III.—Rules for estimating the Lands, Tenements, Hereditaments or Heritages, hereinafter mentioned, which are not to be charged according to the preceding General Rule.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom, within the respective times herein limited. Manner of charging certain other properties.

First.—Of quarries of stone, slate, limestone or chalk, on the amount of profits in the preceding year: Quarries.

Second.—Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years, subject to the provisions concerning mines contained in this act: Mines.

Third.—Of iron works, gas works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges, ferries and other concerns of the like nature, from or arising out of any lands, tenements, hereditaments or heritages, on the profits of the year preceding. Iron works, &c.

The duty in each of the last three rules to be charged on the person, corporation, company or society of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers or other officers having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering or distributing the produce or the value, either between the different persons or members of the corporation, company or society engaged in the concern, or to the owner of the soil or property, or to any creditor or other person whatever having a claim on or out of the said profits; and all such persons, corporations, com- Duty in last three rules, how to be charged.

panies and societies respectively shall allow out of such produce or value a proportionate deduction of the duty so charged, and the said charge shall be made on the said profits exclusively of any lands used or occupied in or about the concern :

Duty on mines to be charged on the company jointly, but any adventurer may claim to be charged separately in order to set off his loss in one concern against his profits in another.

The computation of duty arising in respect of any such mine carried on by a company of adventurers, shall be made and stated jointly in one sum ; provided, that if any adventurer shall declare his proportion or share in such concern, in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits acquired in one or more of such concerns, his loss sustained in any other of the said concerns, over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer, which shall have been duly proved by the company in their computation of duty, and shall have been allowed by the respective commissioners ; and in every such case one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account, in the parish or place where such adventurer shall be chargeable to the greatest amount ; and the amount of each person's share, so proved and allowed, shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective commissioners shall cause the assessments on the said companies to be rectified as the case may require ; and the certificate of the commissioners making such separate assessment shall be an authority to the commissioners acting in another district to cause the assessments on the respective companies to which such assessment shall belong to be rectified ; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, the certificate of the commissioners acting for such other district of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the commissioners making such assessment.

No. IV.—Rules and Regulations respecting the said Duties.

To be charged First.—All properties chargeable to the duties in Schedule in the parish. (A.) shall be charged in the parish or place where the same are situate, and not elsewhere, except as hereinafter is excepted :

Provided that the profits arising from canals, inland navigations, streams of water, drains or levels, or from any railways or other roads or ways of a public nature, and belonging to or vested in any company of proprietors or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town or place at or nearest to the place where the general accounts of such concern shall have been usually made up; and it shall be lawful for the said proprietors or trustees, having paid the duties so chargeable, either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction; and it shall be lawful for the said creditors to receive such interest in full, and they shall not be liable thereupon to the penalty hereinafter contained:

Except canals, railways, &c. which are to be charged where the general accounts are made up.

Duties may be deducted from interest payable to creditors.

Provided also, that the profits arising from any manor or royalty which shall extend into different parishes, may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held: Provided also, that the profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account, where the person to be charged under the regulations of this act shall reside:

Manors extending into different parishes, and fines, where to be charged.

Second.—All lands occupied by the same person shall be brought into every account thereof required to be delivered by such person under this act, whether the same shall be occupied by such person as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts, but the charge thereon shall be in each parish or district, in proportion to the value of the property situate therein; of which proportions the occupier shall be required to deliver an account in each parish wherein any part of such lands is situate, and a separate estimate shall be given of lands in the same occupation belonging to distinct owners; and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, he shall be charged for the lands so omitted at treble the rate contained in this act, over and above the penalty herein imposed:

Lands in the same occupation to be charged according to the parishes.

Proportions in each parish and belonging to distinct owners, to be stated.

Provided always, that lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, but wholly in the

Lands in different parishes to be charged in

either where the proportions cannot be ascertained.

same district of commissioners, may be charged in either parish at the discretion of the said commissioners, if they shall be satisfied that the proportion in each parish, either in respect of quantity, rent or value of the said lands, cannot be ascertained; and if the said lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside :

Houses under 10l. charged on landlords.

Third.—For any dwelling-house in the occupation of a tenant, which with the buildings or offices belonging thereto, and the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year, the assessment thereupon shall be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier, in default of payment by the landlord :

Tithes may be charged on occupiers of land.

Fourth.—For any compositions, rents or other payments in lieu of tithes, the assessment thereupon may, if the commissioners think fit, be made on the respective occupiers of the lands from which such tithes arise, or on the respective persons liable to the payment of such compositions, rents or other payments; and the said commissioners may direct notices to be delivered to such persons respectively, for the purpose of obtaining returns of the value of such compositions, rents and payments, subject to the like penalties and under the regulations of this act, for returns of the annual value of lands :

Mines falling how to be charged.

Fifth.—If any mine, enumerated in the fifth rule, No. III. of this schedule, has, from some unavoidable cause, been decreased, and is decreasing in the annual value thereof, so that the average of five years will not give a fair and just estimate of the annual value thereof, it shall be lawful, after due proof before the commissioners for general purposes in the district where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year, as is herein provided in other cases; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said commissioners, on due proof thereof, wholly to discharge any assessment made thereon :

If failed, the assessment may be discharged.

Mines to be charged where situate or produce manufactured.

Provided always, that whenever any such mine shall situate, or the produce thereof shall be manufactured in any place other than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and

charged in the parish and district where the said mine is situate, or where the produce thereof is manufactured, and not elsewhere :

Sixth.—If, in estimating the value of any of the properties enumerated in No. II. or No. III. of this schedule, as before mentioned, it shall appear that the account required by the said rules cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest :

Duties in certain cases to be estimated according to the profits accrued since the commencement of possession.

Seventh.—The duty to be charged under this schedule, in respect of any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement :

Houses of foreign ministers charged on landlord.

Eighth.—The duty to be charged in respect of any house, tenement or apartment belonging to her Majesty, in the occupation of any officer of her Majesty, in right of his office or otherwise (except apartments in her Majesty's royal palaces), shall be charged on and paid by the occupier of such house, tenement or apartment, upon the annual value thereof.

Official houses charged on the occupiers.

Ninth.—The occupier of any lands, tenements, hereditaments or heritages, being tenant of the same and paying the said duties, shall deduct so much thereof in respect of the rent payable to the landlord for the time being, (all sums allowed by the commissioners being first deducted,) as a rate of seven-pence for every twenty shillings thereof would by a just proportion amount unto, which deduction shall be made out of the first payment thereafter to be made on account of rent; and the receivers of her Majesty, and all landlords, both mediate and immediate, their respective heirs, executors, administrators and assigns, according to their respective interests, and their respective receivers or agents, shall allow such deduction upon receipt of the residue of the rent, under the penalty herein contained; and the tenant paying the said assessment shall be acquitted and discharged of so much money, as if the same had actually been paid unto the person to or for whom his rent shall have been due and payable; and the occupier of lands charged on the amount of any composition, rent or payment for tithes arising therefrom and paying the said duties, shall be entitled to make the like deduction from such composition, rent or payment, on paying the same :

Occupiers to recover from landlord, according to the rate, by deducting the duty out of the rent.

Landlords may recover from others having interest at the like rate.

Tenth.—Where any such lands, tenements or hereditaments are subject or liable to the payment of any rent-charge, whether under the act passed for the commutation of tithes or otherwise, or any annuity, fee-farm rent, rent-service, quit-rent, feu-duty, teind-duty, stipends to licensed curates, or other rent or annual payment thereupon reserved or charged, the landlord, owner or proprietor, by whom any deduction shall have been allowed as aforesaid, and the owner or proprietor, being also occupier and charged to the said duties, shall deduct and retain out of every such rent-charge, annuity, fee-farm rent, rent-service, quit-rent, feu-duty, teind-duty, stipend or other rent or annual payment aforesaid, so much of the said duties or payments, on account of the same (the just proportion of the sums allowed by the commissioners in the cases authorized by this act being first deducted), as a like rate of seven-pence for every twenty shillings on such rent-charge, annuity, fee-farm rent, rent-service, quit-rent, feu-duty, teind-duty or stipend, or other rent or annual payment aforesaid, respectively, shall by a just proportion amount unto; and the receivers of her Majesty, and all persons who shall be anyways entitled unto such rents, duties, stipends or annual payments, their receivers, deputies or agents, are hereby required to allow such deduction, upon the receipt of the residue of such monies as shall be due and payable for such rents, duties or annual payments, without any fee or charge for such allowance, and under the penalty herein contained: and the landlord, owner, proprietor and occupier respectively, being charged as aforesaid, or having allowed such deduction, shall be acquitted and discharged of so much money, as if the same had actually been paid unto such person to whom such rent-charge, annuity, fee-farm rent, rent-service, quit-rent, feu-duty, teind-duty, stipend or other rent or annual payment aforesaid, shall have been due and payable:

Mortgagees in possession liable.

Eleventh.—Where any mortgagee or creditor in any heritable bond or wadset shall be in the possession of the lands, tenements, hereditaments or heritages, mortgaged or secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same, shall be liable to such deduction as any other landlord would be; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable in respect of the amount of the interest payable upon such mortgage or other debt as aforesaid,

shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid, on account of such interest:

Twelfth.—Where any lands, tenements, hereditaments or heritages shall be occupied by the owner at the time the assessment shall be made, who shall die before payment of the duty, the heirs, executors, administrators or assigns, or other person who on such death may become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment:

Owner dying,
how the duty
is to be paid.

Thirteenth.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers:

Houses di-
vided into
distinct pro-
perties.

Fourteenth.—No deduction from the estimate or assessment on any lands, tenements, hereditaments or heritages, shall be allowed in any case not authorized by this act, nor unless an account in writing signed by the occupier thereof, or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor, within the time and pursuant to the notice delivered by such assessor; and if any such deduction shall be made or allowed contrary to this act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment.

Deductions
not to be al-
lowed, unless
authorized by
the act, and
an account
thereof deli-
vered to
assessor.

No. V.—Particular Deductions and Allowances in respect of the Duties under Schedule (A.)

Deductions.

First.—For the amount of the tenths and first fruits, duties and fees on presentations, paid by any ecclesiastical person, within the year preceding that in which the assessment shall be made:

Tenths, &c.

Second.—For procurations and synodals paid by ecclesiastical persons, on an average of seven years preceding that in which the assessment shall be made:

Procurations,
&c.

Third.—For repairs of collegiate churches and chapels, and chancels of churches, or of any college or hall in any of the universities of Great Britain, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to

Repairs of
chancels.

repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced :

Parochial rates on rent-charge for tithes.

Fourth.—For the parochial rates, taxes and assessments charged upon or in respect of any rent-charge confirmed under the act passed for the commutation of tithes, on the amount paid in the year in which the assessment shall be made :

Land tax.

Fifth.—For the amount of the land tax charged on lands, tenements, hereditaments or heritages, under the said act passed in the thirty-eighth year of the reign of King George the Third, where the charge thereon shall not have been redeemed :

Drainage, &c.

Sixth.—For the amount charged on lands, tenements, hereditaments or heritages, by a public rate or assessment in respect of draining, fencing or embanking the same :

Rate of deduction.

In all which cases there shall be allowed (unless such payments or any part thereof shall be made by a tenant), such sum of money as a like rate of seven-pence for every twenty shillings of the sums paid would by a just proportion amount unto ; and the sum so allowed shall be deducted from the assessment to be made on the property charged with such payments, except in the cases hereinafter otherwise provided for ; (that is to say)

Allowances to ecclesiastical bodies, &c. how to be made.

Provided always, that the allowances to be granted in pursuance of the first, second or third case may be granted to the ecclesiastical or collegiate body, rector, vicar or other person aforesaid liable to the charges therein mentioned, in one sum, either by deducting the same from the assessment upon him (if any) or by certificate ; provided, that no abatement or deduction shall be made from any assessment for the allowances granted in pursuance of any of the cases mentioned in this rule in respect of any such charges or payments as aforesaid payable out of any rent-charge confirmed under the act passed for the commutation of tithes, but such allowances shall be granted by certificate in the manner hereinafter directed.

Mode of proceeding in order to the payment of certain allowances granted under No. 5, Schedule (A.)

61. And be it enacted, that the person entitled to any of the allowances mentioned in the next preceding rule, which are directed or authorized to be made by certificate, and which shall not have been made by deduction or abatement from the assessment, shall claim such allowance at any time after the expiration of the year of assessment, before the commissioners for general purposes of the district in which the property charged with the payments and charges mentioned in the said rule shall be situate, and the said commissioners, upon due proof before them that the claimant is

entitled to such allowance, shall certify the particulars and amount thereof to the commissioners for special purposes at the head office for stamps and taxes in England, and thereupon the said last-mentioned commissioners shall grant an order for the payment of such allowance, directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this act, or to a distributor or sub-distributor of stamps, as may be most convenient for the party entitled to such allowance, and such receiver-general or officer as aforesaid is hereby required, on production and delivery to him of such order, to pay the amount of such allowance to the party entitled thereto, out of any money in the hands of such receiver-general or officer, arising from any duties placed under the management of the commissioners of stamps and taxes, taking the receipt of the party entitled to such allowance for the same, by endorsement on such order.

No. VI.—Allowances to be made in respect of the said Duties in Schedule (A.)

For the duties charged on any college or hall in any of the Universities of Great Britain, in respect of the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same, and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks and grounds for recreation repaired and maintained by the funds of such college or hall :

Allowances for colleges and halls in universities.

Or on any hospital, public school or almshouse, in respect of the public buildings, offices and premises belonging to such hospital, public school or almshouse, and not occupied by any individual officer or the master thereof, whose whole income however arising, estimated according to the rules and directions of this act, shall amount to or exceed one hundred and fifty pounds per annum, or by any person paying rent for the same, and for the repairs of such hospital, public school or almshouse and offices belonging thereto, and of the gardens, walks and grounds for the sustenance or recreation of the hospitaliers, scholars and almsmen, repaired and maintained by the funds of such hospital, school or almshouse, or on any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise ; provided also, that the said building be not occupied by any officer of such institution, nor by any person paying rent for the same.

Hospitals, public schools, almshouses, and literary institutions.

Rents of lands belonging to hospitals, public schools and almshouses, or vested in trustees for charitable purposes.

The said allowances to be granted by the commissioners for general purposes in their respective districts:

Or on the rents and profits of lands, tenements, hereditaments or heritages belonging to any hospital, public school or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes:

The said last-mentioned allowances to be granted on proof before the commissioners for special purposes, of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only:

The said last-mentioned allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital or almshouse, or other trust for charitable purposes, or by any trustee of the same, by affidavit to be taken before any commissioner for executing this act, in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the commissioners for special purposes, and according to the powers vested in such commissioners, without vacating, altering or impeaching the assessments on or in respect of such properties; which assessments shall be in force and levied notwithstanding such allowances.

Special commissioners to certify allowances granted under No. VI., Schedule (A.), and order payment thereof.

63. And be it enacted, that where any allowance mentioned in Number VI. of the said Schedule (A.) shall be granted by the commissioners for special purposes, under the authority of this act, they shall give a certificate thereof, together with an order for payment of the same, directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this act, or to a distributor or sub-distributor of stamps, in the manner herein provided with respect to allowances to be granted under Number V. of the said Schedule, and such allowance shall, in like manner, be paid to the party entitled thereto.

Duties in Schedule (B.) and rules deemed part of the act.

63. And be it enacted, that the duties hereby granted, contained in the Schedule marked (B.), shall be assessed and charged under the following rules; which rules shall be deemed and construed to be a part of this act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

SCHEDULE (B.)

No. VII.—Rules for assessing and charging the Properties under Schedule (B.)

To be charged in addition to The duties last before mentioned shall be charged in addition to the duties to be charged under Schedule (A.) on all

the properties in this act directed to be charged to the Schedule (A.) said duties, according to the general rule in Number I. Schedule (A.) before mentioned, on the full amount of the annual value thereof, estimated as by this act is directed (except a dwelling-house, and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied by virtue of one and the same demise with a farm of lands, for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except warehouses or other buildings occupied for the purpose of carrying on a trade or profession); provided, that in all cases where lands are subject to a rent-charge in lieu of tithes under the act passed for the commutation of tithes, and in all other cases where lands in England are not subject to tithes, or to any modus or composition real in lieu thereof, there shall be deducted out of the duties contained in this Schedule a sum not exceeding one-eighth part thereof; and in all cases where such lands are subject to a modus or composition real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one-eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value of such lands shall, for the purpose of charging the duties under this Schedule, be estimated at the rack-rent at which the same would let by the year, if wholly free from tithes, and there shall be deducted therefrom the amount or value of one-eighth of the said duties chargeable on the said estimate as in cases of tithe-free lands: Provided also, that any person being lessee and occupier of tithes or teinds taken in kind, or being the occupier of the lands from whence such tithes or teinds shall arise, and compounding for the same, shall be charged, in respect of the occupation, at the rate of two-pence for every twenty shillings of the annual value thereof, estimated as aforesaid: Provided also, that the several properties hereinafter described in Number VIII. shall be assessed and charged in manner therein mentioned.

Schedule (A.) on the same properties, except for dwelling-houses distinct from farms and for buildings occupied for trade or professions.

One-eighth to be deducted from rent of tithe-free lands in England.

Lessees and occupiers of tithes to pay two-pence for every twenty shillings.

No. VIII.—Rules for estimating the Properties hereinafter next mentioned, under Schedule (B.)

The profits arising from lands occupied as nurseries or gardens for the sale of the produce, and lands occupied as Nurseries, market gar-

dens and hop
grounds.

for the growth of hops, shall be estimated according to the rules contained in Schedule (D.), and the duty shall be charged at the rate contained in the said Schedule; and when the said duty shall have been so ascertained, the same shall be charged under Schedule (B.) as profits arising from the occupation of lands, except where the lands so occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one-tenth part of such farm, in which case the duty thereon, under this schedule, shall be charged together in one sum as for a farm, by the said general rule in Schedule (A.) mentioned.

No. IX.—Rules for charging the said Duties under Schedules (A.) and (B.)

To be paid by
the occupier.

First.—The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in Schedule (A.), and shall be charged on, and paid by the occupier for the time being, his executors, administrators and assigns.

Who shall be
deemed
occupiers.

Second.—Every person having the use of any lands or tenements, shall be taken and considered, for the purposes of this act, as the occupier of such lands or tenements:

Assessment to
be levied on
the occupier.

Third.—The said several duties shall on each assessment thereof be levied on the occupier for the time being without any new assessment, notwithstanding any change in the occupation thereof: Provided that every tenant on quitting the occupation shall be liable for the arrears at the time of so quitting and for such further portion of time as shall then have elapsed, to be settled and levied by the respective commissioners and repaid to the occupier by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment shall be liable in like manner as the testator or intestate would have been if living: provided also, that every tenant quitting before the time of making the assessment, shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective commissioners.

How paid on
change of
occupation.

No. X.—Rules for estimating the Annual Value of Properties before described in Schedules (A.) and (B.) or either of them.

Tenant's
rates and

First.—Where any landlord shall be subject to any covenant or agreement to pay or satisfy, out of the rent reserved

on any lands or tenements, any parochial rates, taxes or assessments, which by law are a charge on the occupier, or any composition for tithes; or where any rector, vicar or other person entitled to any rent, or other annual payment to be made in lieu of tithes (except a rent-charge confirmed under the act passed for the commutation of tithes), or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes or assessments charged on such tithes, rent, composition or other annual payment aforesaid: then and in every such case the annual value shall be estimated for the purposes of this act exclusive of such rates, taxes or assessments, and of such composition for tithes, to be computed on the amount thereof *bonâ fide* paid by such landlord or other person aforesaid, in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes or assessments charged on the same, or any composition for tithes thereon, then the said annual value shall be also estimated, exclusive of such rates, taxes, and assessments and composition for tithes, to be computed in like manner as aforesaid:

Second.—Where any tenant of lands or tenements shall be subject to any covenant or agreement to pay or satisfy any aids, taxes, rates or assessments, by law chargeable on or payable by the landlord, the amount thereof which shall have been *bonâ fide* paid by such tenant in and for the year preceding the year of assessment, shall, in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years; and if not so let, the estimate shall be made according to the general rule in Schedule (A.), with the like addition thereto of the amount of such payment:

Third.—Where the amount of rent of lands or tenements reserved in money shall depend in the whole or in part on the price of corn or grain, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount payable according to the average prices or fiars fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where the whole or a part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the like average price or fiar,

taxes paid by landlord to be deducted from the rent.

Landlord's rates and taxes paid by tenant to be added to the rent.

Amount of rent depending on price of corn or grain, how to be ascertained.

computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands estimated according to the said general rule.

Amount of rent depending on produce.

Fourth.—Where the amount of rent reserved on lands or tenements shall depend on the actual produce thereof, either in respect of the price or quantity of such produce, the estimate for the purpose of charging the duties in Schedule (A.), shall be made on the amount or value of such produce in the year preceding the year appointed for payment of the duty, according to the prices fixed, and according to the quantity produced in that year, by the same rules and in the same manner by which such rents have usually been ascertained between the proprietors and their lessees or tenants, and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall, on appeal or surcharge, be rectified accordingly :

In Scotland the estimate to be made according to the general rule, in Schedule (A.)

Fifth.—Every estimate of such property in Scotland shall be made without reference to the cess or tax roll or valued rents heretofore used in Scotland, or any stent thereon, and shall be made according to the general rule contained in Schedule (A.), to the best of the belief and judgment of the commissioners, assessors and others employed in charging the said several duties.

Assessment of lands and tenements, on what amount to be made by the assessor.

64. And be it enacted, that upon every account of the annual value of the several properties aforesaid, to be charged under Schedules (A.) and (B.), delivered in manner before directed to the assessor, he shall make an assessment of the said property on the amount of the sum ascertained by such account, if he shall be satisfied with such amount; but if he shall not be satisfied therewith, or if no such account shall have been returned, or if the occupier or other person aforesaid shall not be resident within the limits of the district of such assessor, and no such return shall have been made, then the said assessor shall estimate to the best of his judgment the annual value of the said property of which no sufficient account shall have been delivered, and make an assessment of the same accordingly; and in doing so it shall be lawful for such assessor, in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, and he is hereby required in every such case, to make such assessment according to the following rules; (videlicet)

Where the annual value cannot be otherwise ascertained.

No. XI.

First.—Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to Schedule (A.), the assessment thereon to be made under this act shall be made on the same sums respectively as in such rate :

To be made on the same sums, if rated to the poor on full value.

Second.—Where the said rate shall be made throughout by such pound rate on any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate ; but the assessment thereon to be made under this act, shall be made at the same sums respectively as they would have been estimated at, if the said rate had been made on the full amount of such annual value :

To be increased to full value, if made on proportionate sums.

Third.—Where properties of different kinds shall be rated in the said rate, according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both as to the value and the rate of charge, shall, in making the assessment under this act, be observed throughout, as well with respect to such lands as to the other properties therein rated, so far as relates to such rates as shall be made either on the full value of the properties, or on any proportionate part thereof :

If in different proportions, the rate for lands to be the guide throughout.

Fourth.—In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessor to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessor is able to ascertain the rack-rent of all or any of the properties which shall have been so let within the period of seven years preceding, within the limits of the parish or place where the said assessor shall act, he shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimates so made shall form the basis on which the estimates of other properties, of which the rack-rent shall not have been so ascertained, shall be made, and he shall make his estimate of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent has

Where the proportions of the rate are not known.

been so ascertained are valued at in such rate bear to the sum charged in the said rate on the said properties first estimated; and he shall apportion the sum so estimated, on such other properties, in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make his assessment under this act accordingly; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessor shall make an estimate as above directed upon each of such kinds of property, for the purpose of forming a basis on which the estimates of other properties of the same kind may be made.

Assessor allowed to estimate dwelling-houses, &c. under 10*l*. without a return.

65. Provided always, and be it enacted, that where any dwelling-house or tenement, together with the offices, gardens and lands occupied therewith, or any lands separately occupied, shall be under the annual value of ten pounds, and the assessor shall be able to estimate the said value, either by the rules before mentioned, or from his own knowledge, or otherwise, it shall be lawful for him to estimate such property accordingly, to the best of his judgment, and to make an assessment thereon, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the true annual value of the said properties, and to assess the same, according to this act, he shall forfeit any sum not exceeding ten pounds.

Assessors may make their assessments of lands on the production of the lease by the tenant, according to the reserved rent.

66. And be it enacted, that in case any tenant at rack-rent shall produce to the assessor the lease or agreement in writing under which he immediately holds any premises to be charged as aforesaid according to the general rule, the production of which lease or agreement every such assessor is hereby authorized to demand whenever the same shall appear to him necessary; and in case it shall appear by such lease or agreement that the same premises shall have been let within the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor to make his assessment according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding, in case it shall appear to the commissioners that the said lease or agreement doth not express the full consideration, whether in money or value, for the demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the

If such lease shall be *bonâ fide* at rack-rent.

rack-rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect with intent to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid: Provided always, that regard shall be had to the cases before mentioned, where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord, to discharge the tenant's taxes, rates, assessments or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates or assessments, or on occasion of any expenses incurred or to be incurred by the lessee or assigns, whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or public rate or assessment before described: Provided also, that upon every demise for years of lands made or to be made in consideration of a rent reserved, and also in consideration of certain improvements to be made in the lands demised at the proper cost and charge of the lessee or tenant, if it shall be proved to the satisfaction of the commissioners for general purposes, acting for the division where such lands are situate, that the rent reserved hath been settled on the estimate of the medium annual value of the said lands, computed on an average for the whole term granted in expectation of the progressive improvement of the said farm, at the cost and charge of the said lessee or tenant, and the said annual rent is fixed and made payable to the same amount in each year on the said average, whereby the said rent so estimated and made payable did or doth exceed the just annual value of the said lands, as the same were or are worth to be let at rack-rent at the commencement of the term granted by the said demise, then and in such case the estimate of the annual value of the said lands, and the assessment thereupon, shall be made and computed according to the following rules; (that is to say) in regard that the rent reserved hath been settled on a fair average of the annual value of the said lands, computed on the whole of the term so granted, the said commissioners, on due proof of the circumstances before mentioned, shall cause the said duty payable in respect of the property in the said lands to be computed and charged on the amount of the rent so reserved and made payable as aforesaid, for each year of assessment, without variation, during the said term, subject nevertheless to such deductions as by this act are allowed; and the said com-

Rules to be observed in assessing land at reserved rent and for improvement.

missioners shall also cause the said duty payable in respect of the occupation of the said lands to be computed and charged on the full and just value of the said lands to be ascertained at the times and in manner hereinafter mentioned; (that is to say) on all such demises made before the passing of this act, the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the first year of assessment after the passing of this act, by a valuation to be made thereof under the powers and according to the directions herein contained, and to the satisfaction of the said commissioners, which valuation shall be in force for the term limited for the continuance of this act, if the said demise shall not sooner expire; and the amount ascertained by such valuation shall be deemed to be the rack-rent at which the said lands are worth to be let for the said term, if the said demise shall not sooner expire, and the assessment thereupon shall in each year of the said term be made on the said valuation; and on all such demises to be made after the passing of this act, the annual value of the said lands shall be the rack-rent at which the same are worth to be let by the year, to be ascertained at the commencement of the said demise by a like valuation to be made thereof in manner aforesaid.

Tenants at rack-rent under a parol demise, or not able to procure leases, to deliver an account of the value.

67. And be it enacted, that in case any tenant at rack-rent, under any parol demise from year to year, within the period mentioned in the said general rule, or any tenant who, by reason of any mortgage or other contract, shall not have the custody or possession of, or the power over any lease or agreement in writing under which he holds the premises demised within the said period, and who shall give reasonable proof to the commissioners why he is unable to produce the same, shall deliver to the assessor an account in writing, signed by such tenant, of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this act, in all cases where he may be called upon under the authority of this act to produce such lease or agreement; and it shall be lawful for such assessor to make his assessment according to such rent, any thing before contained to the contrary notwithstanding; but such assessment shall not be binding, in case it shall appear to the said commissioners that the said account doth not express the full consideration for such demise, or the rent bona fide paid for the same, or that the rent reserved is less than the rack-rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to

diminish the assessment to be made thereon: Provided always, that lands held for a longer period than seven years by any tenant under a demise from year to year, or at will, shall be estimated and assessed at the annual value thereof, unless the tenant shall show and prove to the satisfaction of the said commissioners that the same lands are held under a demise which commenced by agreement made and a rent fixed within the period of seven years on the determination of the former demise thereof, by due notice within the said period.

Lands held under a tenancy from year to year, or at will, to be rated by value, unless the rent be fixed on a demise within seven years.

68. And be it enacted, that every person who shall wilfully deliver any such account as aforesaid which shall be false, or who shall wilfully refuse, neglect or omit to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in treble the duty hereby directed to be charged as aforesaid, computed on the annual value of the premises held under such demise, estimated according to this act; and the inspector and surveyor are hereby respectively required to surcharge the same, and the commissioners are required to make an assessment accordingly.

Penalty on tenants delivering false accounts of the value of the premises, or concealing the true value thereof.

69. And be it enacted, that every tenant of lands, tenements or heritages, in Scotland shall, within ten days after the assessor shall have left at his usual place of abode, or at any dwelling-house or other place on the premises to be charged with the assessment, a note in writing requiring the same, produce to such assessor the tack or lease, or other agreement or articles in writing, under which such tenant holds such lands or tenements; or where the same shall not be in the power, custody or possession of such tenant, or there shall be no such tack, lease or agreement or articles, then he shall leave with such assessor, or at his dwelling-house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord of such lands and tenements as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon in case of any wilful neglect to comply with such notice; and it shall be lawful for such assessor to make his assessment on the production of such lease or agreement or articles, according to the rent therein reserved and made payable; and in case of non-production of such lease or agreement or articles in writing, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands, tenements or heritages have been bona fide let at

Tenants in Scotland to produce their leases on notice;

or leave them with a justice of peace, or clergyman in a certain case.

All properties to be assessed whether occupied or not.

Assessments on houses to be discharged for the period they are unoccupied.

Mode of levying the duties charged on tithes.

Mode of levying the duties on compositions for tithes, or on manors or

the reserved rent notified to him as aforesaid without other valuable consideration; but in case such assessor shall not be satisfied with the notification given to him, or in case no such notification shall be given, then such assessor shall make the assessment as directed in the foregoing rules: Provided always, that if the farm occupied by such tenant shall be distant more than ten miles from the dwelling-house of such assessor, it shall be competent to such tenant to lodge his lease or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated; and the said justice of the peace or clergyman respectively shall be obliged to show the said lease or note of the rent to the said assessor when required.

70. And be it enacted, that the said several duties shall be assessed on all lands, tenements and hereditaments, whether occupied at the time of assessment or not; and so far as respects the duties chargeable under schedule (A.) in case any lands charged to the said duties shall be unoccupied, and no distress can be found on the same at the time such duties shall be payable, it shall be lawful for the collector of the parish or place where the said lands are situate for the time being, at any time after to enter upon the said lands when there shall be any distress thereupon to be found, and the distress to seize and sell, under the like powers as he might have distrained on the same lands if in the occupation of such person at the time the duties became due: Provided always, that the said duties, or either of them, shall not be levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the commissioners, on due proof of the time during which such house remained unoccupied.

71. And be it enacted, that where by any assessment the duties shall be charged on tithes or teinds, and the same shall not be paid within the respective times limited by this act, it shall be lawful for the collector and officer respectively to distrain upon such tithes or teinds, or any other goods or chattels of the owner of such tithes or teinds, wherever the same can be found, and to seize, take and sell so much thereof as shall be sufficient for levying the said assessment, under and subject to the like powers granted by the said acts relating to the duties of assessed taxes in other cases.

72. And be it enacted, that when any assessment shall be charged on any composition for tithes or teinds, or any rent or payment in lieu thereof, the occupier of the lands and premises charged with such composition, rent or payment, shall be answerable for the duties so charged, and may

deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets or fairs, or on tolls, fisheries or any other annual or casual profits not distainable, the owner or occupier, or receiver of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively, by any of the ways and means prescribed by the said acts relating to the duties of assessed taxes.

royalties,
markets,
fairs, tolls,
fisheries, &c.

73. Provided always, and be it enacted, that no contract, covenant or agreement between landlord and tenant, or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon under this act, nor to be binding contrary to the intent and meaning of this act; but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this act authorized and allowed; and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants or agreements.

Contracts
between
landlords
and tenants
or other per-
sons not to be
binding con-
trary to this
act.*

74. And be it enacted, that the respective assessors shall make their assessments on all lands, tenements and hereditaments or heritages, within the limits of those places, for which they are to act, and shall set down therein the full and just annual value of all such lands and premises estimated in each particular case, according to the directions of this act, together with the names and surnames of the occupiers and proprietors thereof, and shall deliver the same, together with all returns which shall have been made to them, as well of such annual value, as of any deduction claimed to be made therefrom, to the said commissioners for general purposes, such returns being first progressively numbered; and whenever the said assessors shall not be able to make their assessments according to the provisions of this act, or shall be obstructed therein, it shall be lawful for them to make application to the said commissioners or to any inspector or surveyor, who shall severally instruct such assessor in making his assessments, and assist him in the execution of this act, according to the powers and authorities hereby vested in them respectively.

Assessors to
make their
assessments,
and deliver
them with the
returns to the
commissioners.

Assessors to
apply to com-
missioners
and surveyors
for instruc-
tions.

75. And be it enacted, that the assessors to be appointed Assessors on

* See Buxton v. Parnham, Coop. C. C. 41; Gaskell v. King, 11 East, 165; Fuller v. Abbot, 4 Taunt. 105; Wigg v. Shuttleworth, 13 East, 87; Tinkler v. Prentice, 4 Taunt. 549.

bringing in their assessments, shall, if required, give notice to overseers of the poor to produce the rate books.

Commissioners may examine assessors and overseers touching the making of the assessments.

Inspector or surveyor may rectify assessments if not duly made.

for the said duties in England, shall, at the time of bringing in their assessments, if required so to do by any surveyor or inspector of the said duties, or by the respective commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce or cause to be produced to the said commissioners the book or books, or a true copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place, and such overseers shall without fail produce such book or books to the said commissioners, or deliver the same to the said inspector or surveyor for their use, and the said assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or on any and what proportionate part thereof, to the best of their knowledge and belief; and the said commissioners shall, in case the said surveyor or inspector shall allege and show to the satisfaction of the said commissioners that the said assessments or any of them have not been made according to the directions of this act, examine the said assessors and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths, touching the proportions between the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount, or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and which of the properties in the parish or place shall be entitled to be assessed on the profits or on an average of the profits according to this act; and the said inspector or surveyor shall carefully examine the assessments made by the same assessors with the last rate made for the relief of the poor, in order that he may the better ascertain whether the said assessments have been made on all the properties situate in each parish, and according to the directions prescribed by this act, and from the result of the said inquiries may rectify the same in any particulars which in his judgment may be requisite, before the commissioners allow and sign such assessment, as herein directed; and in so doing may pursue, if he think fit, the rules in number 11 of this act before mentioned relating to the said rates for relief of the poor.

76. And be it enacted, that the several commissioners, inspectors, surveyors and assessors acting respectively in the execution of this act, or any person authorized by them respectively, shall have liberty from time to time, and at all reasonable times, to inspect and take copies of or extracts from any book kept by any parish officer or other person, of or concerning the rates made for the relief of the poor, or any other public taxes, rates or assessments, in any place within the limits for which they shall be appointed, without the payment of any fee whatever; and if any person in whose custody or power any of the said books shall be, shall refuse or neglect to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said commissioners with any such book when required so to do, in pursuance of this act, such person so offending shall forfeit any sum not exceeding twenty pounds, nor less than five pounds.

Commissioners and officers may inspect public rate books, and take copies or extracts.

Penalty for refusal to permit such inspection.

77. And be it enacted, that it shall be lawful for the assessors in each parish or place in Scotland, and they are hereby required to take to their assistance the schoolmaster in such parish or place, for the purpose of making such assessments of the lands and other premises within their respective limits; and at the time of bringing in their assessments, they shall make oath of the truth of the same, and that such assessments are made according to the best of their skill and judgment, and shall submit to be examined on oath before the said commissioners in all matters and things concerning the said assessments which the said commissioners shall require for their information.

Assessors in Scotland to be assisted by the schoolmasters and to be examined concerning their assessments.

78. And be it enacted, that in cases where the occupier or other person chargeable, shall, upon due notice under this act, omit to produce an account in writing as aforesaid of the amount of the annual value of the property in his occupation, estimated according to the general rule in schedule (A.) or such other rules in the said schedule as are applicable to such property, or shall have delivered an account with which the commissioners shall be dissatisfied, the several assessors, inspectors and surveyors, having first obtained an order in that behalf, signed by the said commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power at all reasonable times in the day time to view and examine any lands or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this act, and for so doing shall have liberty to enter upon any lands or

Assessors and other officers to view and survey lands by order of the commissioners.

grounds, whether inclosed or not, and to value the same, and to measure and survey the same if they cannot otherwise ascertain the annual value thereof.

Commissioners to allow and sign assessments not objected to and made to their satisfaction.

79. And be it enacted, that within a reasonable time after the respective surveyors and inspectors shall have had the examination of the assessments delivered by the assessors, the commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto, and the said commissioners shall be satisfied that the said assessments have been made truly and without fraud, and so as to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said commissioners shall allow and sign such assessments: Provided always, that in case the surveyor or inspector shall object to any such assessment, and shall apply for a revision thereof, suggesting, in writing to the commissioners, any error, mistake or fraud in making the same, it shall be lawful for the said commissioners, according to the best of their judgment, to rectify such assessment, so that the duty may be fully charged, according to the intent and meaning of this act.

On objection taken, the commissioners may rectify assessments.

Amount of assessments and day of appeal to be notified.

80. And be it enacted, that so soon as the assessments for any parish or place under schedules (A.) and (B.) shall be allowed and signed as aforesaid, the commissioners shall cause notice thereof, and of the day for hearing appeals therefrom, to be given, in such manner as they shall judge expedient, which notice may be given either by delivering a copy of such assessment to the assessor of such parish or place for the inspection of the parties charged thereby, together with a public notice of the day of appeal to be affixed on or near to the church door, or on any other public place in the parish, or by delivering to each party charged the amount of his assessment, together with a note of the day of appeal, and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

The value of lands may be ascertained by actual valuation, by order of the commissioners.

81. And be it enacted, that if upon appeal any dispute shall arise touching the annual value of any lands, tenements, hereditaments or heritages, and the commissioners shall deem it necessary that a valuation thereof should be taken and made by any person of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person to be named by the said commissioners, the costs and charges whereof shall abide the final determination of the said commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath of the

person making the same; but in case the appellant shall not proceed with effect to cause such valuation to be made as aforesaid, the said commissioners shall make an assessment, according to the best of their judgment: Provided always, that it shall be competent to the said commissioners, in every such case where the valuation so made shall exceed the value put upon the same lands, tenements, hereditaments or heritages by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the collector of the parish or place, who, on the certificate of the commissioners present at the time of the determination, shall pay the same; and the sum so paid shall be allowed to such collector in his accounts with the proper officer for receipt, on delivering to him such certificate, together with the receipt and voucher for such payment.

By whom the costs of such valuation are to be paid.

82. Provided always, and be it enacted, that if on appeal the occupier of any premises held under a demise at rack-rent, shall produce and show to the commissioners the lease, tack or agreement in writing, or shall prove by any lawful evidence, to be produced on his part in case there shall be no such lease, tack or agreement in writing, the annual amount of the rent at which such premises are let, it shall be lawful for the said commissioners, in case such rent hath been fixed by agreement, commencing within the period of seven years mentioned in the said general rule, and they shall be satisfied that such lease, tack or agreement doth express the full consideration for the demise under which such occupier shall hold the same, or that the rent bonâ fide paid by such occupier for the same hath been duly shown to them in evidence, and that such demise is made wholly in consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so much as in their judgment will reduce the rate to a just rate on such rent: Provided always, that if it shall appear to the said commissioners that any lands, tenements, hereditaments or heritages shall have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, it shall be lawful for the said commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the

In case of appeal, occupier showing lease, or if no lease, proving his annual rent, commissioners may reduce the rate.

Where lands are assessed at less than the value, the assessment may be rectified.

property as the rate on the occupation of such lands, tenements, hereditaments or heritages.

Relief to be granted to occupiers and owners for losses caused by flood or tempest.

83. And be it enacted, that whenever by any flood or tempest loss shall be sustained on the growing crops, or on the stock on lands demised to a tenant at a reserved rent, without fine or other sum paid, given or contracted for, in lieu of a reserved rent, or any part thereof, or the said lands, or any part thereof, shall by such flood or tempest be rendered incapable of cultivation for any year, and it shall be proved on oath to the satisfaction of the commissioners for general purposes, acting for the division where the said lands are situate, that the owner of the said lands hath in consideration of such loss abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said commissioners to abate in the assessment made in respect of the property in the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of duty as the said owner shall appear on such proof as aforesaid to have abated of or from the rent reserved and made payable to him on such demise; and it shall also be lawful for the said commissioners in every such case to abate in the assessment made in respect of the occupation of the said lands for the same year, and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

The like relief extended to occupiers and owners where the owners are incapable of consenting to abatement of rent.

84. And be it enacted, that whenever from the cause aforesaid, the like loss shall be sustained on the lands of any infant, idiot, lunatic or other proprietor incapable of consenting to any abatement in the rent as aforesaid, being in the occupation of any such tenant as aforesaid, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the assessment made in respect of the occupation of the said lands, and to discharge the whole or any part of the said duty, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said lands had belonged to a proprietor of full age and of sound mind, and capable of such consent as aforesaid.

Abatement of assessment in case of losses on lands in the occupation of owners.

85. And be it enacted, that whenever from the cause aforesaid, the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved on oath before the said commissioners to their satisfaction, it

shall be lawful for them to abate in the several assessments made in respect of the property in or occupation of the said lands, and to discharge the whole or any part of the said respective duties, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated, as aforesaid, if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

86. And be it enacted, that if any person shall be guilty of making any false claim for such abatement as aforesaid, or shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such abatement, or shall fraudulently or untruly declare the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation, on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit the sum of fifty pounds, and treble the amount of duty charged on him in respect of the said lands; and if the owner of any such lands, or any other person whatever, shall aid, abet, or assist any person charged to the said duties, in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands or the amount of such loss, with intent fraudulently to obtain for himself, or for his tenant, or for the owner or tenant of the said lands, any such abatement as aforesaid, every such owner or other person aforesaid shall forfeit the sum of one hundred pounds.

Penalty for making false claim for such abatement.

87. And be it enacted, that the first assessment to be made after the fifth day of April, one thousand eight hundred and forty-two, of the duties chargeable under either of the schedules marked (A.) or (B.) of this act, shall be and remain in force for the space of three years, without requiring returns from the parties charged therein for the second or third year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of or in the premises charged in such assessment may have happened; and the like sums shall be levied thereon for the second and third years respectively, as shall or ought to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second and third years respectively as were granted for the first year; and the amount charged in such assessment shall be paid by four instalments in each year, on the days and times herein specified for payment of such instalments, sub-

First assessment under schedules (A.) and (B.) to remain in force for three years.

ject, nevertheless, to be varied and altered in the following cases; (videlicet)

Unless the party be underrated or omitted or have obtained an exemption to which he is not entitled;

First.—If the inspector or surveyor shall find or discover that any person hath been under-rated in such assessment, or omitted to be charged therein for the first year, or hath obtained an exemption or allowance for the first year which ought not to be allowed for the second or third year, it shall be lawful for such inspector or surveyor to surcharge such assessment for the second or third year, in like manner in all respects as he is authorized to surcharge the assessment, under the like circumstances, for the first year of assessment, provided that such surcharge shall be made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the commissioners shall be of opinion that the assessment for the first year was, in the particular surcharged, deficient through the wilful default or neglect of the party to be charged:

or a person not chargeable in the first year, become so subsequently;

Second.—If any person, not chargeable in the first year of assessment, shall become chargeable in the second or third year, it shall be lawful for the assessor, inspector or surveyor to require the like returns, and to proceed to the assessment of such person in like manner for the second or third year, as if the whole assessment of the parish, place or district had commenced in that year:

or in case of appeal.

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second or third year, by occasion of his being over-rated therein, he may appeal from the same in that year, on delivering ten days' notice of such his intention to the inspector or surveyor, together with a true and perfect schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under the like circumstances, for the first year; and no payment on such assessment for the first or second year shall be construed to preclude such appeal; provided, that for any vexatious appeal without reasonable cause, it shall be lawful for the commissioners to award reasonable costs for the attendance of the inspector, surveyor or assessor, to be added to the assessment, and levied therewith for the use of such inspector, surveyor or assessor, and which shall be paid to them respectively in like manner as any other payments under this act may be made to them:

Assessments may be collected in the 2d & 3d year by the book

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second and third years respectively on the occupiers for the time being,

by the same rate or book which shall have been delivered to them for the first year, unless the commissioners shall revoke the appointment of the said collectors, or shall alter or vary the assessments, and deliver to them a new rate or book for the second or third year: delivered for first year.

Fifth.—The duplicates of the commissioners shall be made for each year, and delivered to the proper officer for receipt, and at the head office for stamps and taxes, containing the like particulars for the second and third years respectively, as are herein required for the first year of assessment, varying only the amounts therein to be specified, if the case shall require the same; and all the powers, regulations, matters and things contained in this act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second and third years respectively, in respect of the sums to be levied in those respective years, and shall be applied in those respective years as fully and effectually as if the assessment had been made for those years respectively under the directions and regulations of this act. Commissioners' duplicates to be made for each year.

88. And be it enacted, that the duties hereby granted, contained in the schedule marked (C.) shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment. Duties in schedule (C.) and rules deemed part of this act.

SCHEDULE (C.)

Rules for assessing and charging the duties under schedule (C.)

The said last-mentioned duties shall be paid by the persons and corporations respectively intrusted with the payment of the annuities, dividends and shares of annuities therein charged, on behalf of the persons, corporations, companies or societies entitled thereto, their executors, administrators, successors or assigns, and shall be assessed by the commissioners hereby authorized or appointed for those purposes; and shall extend to all public annuities whatever, payable in Great Britain, out of any public revenue in Great Britain or elsewhere, and to all annuities payable in Ireland out of the revenue of the united kingdom to or for the use or benefit of any person not resident in Ireland, and also to all dividends and shares of such annuities respectively which shall become payable after the fifth day of April, one thousand eight By whom to be paid.
To what stock the duty extends.

hundred and forty-two, except in the following cases of exemption from the said duties; viz.

Stock of friendly societies exempted.

First.—The stock, dividends or interest of any friendly society, legally established under any act of parliament relating to friendly societies; provided it shall appear by the rules of any such society deposited or to be deposited with the commissioners for the reduction of the national debt, or with the trustees of any savings bank, that the sums assured by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of two hundred pounds, or the amount of any annuity or annuities granted or to be granted by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of thirty pounds per annum: Provided also, that when any property belonging to any such society shall be invested in the public securities in the Bank of England, the said last-mentioned property shall be duly claimed and proved by any trustee or treasurer of any such society, or by any member thereof, before the said commissioners for special purposes:

Stock of savings banks exempted.

Second.—The stock or dividends of any savings bank established or to be established under the provisions of an act passed in the ninth year of the reign of king George the Fourth, intituled, "An Act to consolidate and amend the Laws relating to Savings Banks," arising from investments with the commissioners for the reduction of the national debt; and also the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited belonging to any depositor or to any charitable institution:

Stock of charitable institutions exempted.

Third.—The stock or dividends of any corporation, fraternity or society of persons, or of any trust, established for charitable purposes only; or which, according to the rules or regulations established by act of parliament, charter, decree, deed of trust or will shall be applicable by the said corporation, fraternity or society, or by any trustee to charitable purposes only, and in so far as the same shall be applied to charitable purposes only; or the stock or dividends in the names of any trustees applicable solely to the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes, provided the application thereof to such purposes shall be duly proved before the said commissioners for special purposes, by any agent or factor on the behalf of any such corporation, fraternity or society, or by any of the members or trustees:

Fourth.—The stock or dividends transferred to the accounts in the books of the Bank of England, in the name or under the description of the lord high treasurer of England, or of the commissioners of her majesty's treasury, or the commissioners for the reduction of the national debt, in pursuance of any act or acts of parliament; provided that the governor and company of the Bank of England shall from time to time cause to be transmitted to the said commissioners for special purposes an account of the total amount of stock which shall have been transferred to the said respective accounts; also the payments to be made by the commissioners for the reduction of the national debt, on account of the Waterloo Subscription Funds:

Stock in the name of the treasury, or of the commissioners for reduction of the national debt.

Fifth.—The stock or dividends belonging to her majesty, in whatever name the same may stand in the books of the Bank of England, and also the stocks or dividends of any accredited minister of any foreign state resident in Great Britain; provided the property thereof shall, if standing in the name of any trustee, be duly proved before the said commissioners for special purposes by such trustee.

Stock belonging to her majesty, or to accredited ministers.

89. And for the assessing and charging of the said annuities payable to the Company of the Bank of England and of the South Sea Company respectively, at the receipt of the Exchequer as aforesaid, and the profits attached thereto respectively, and also for the assessing and charging of all annuities payable by the commissioners for reduction of the national debt, and the dividends and shares of all other annuities payable out of any public revenue, which are or shall be intrusted for payment to the Companies of the Bank of England and South Sea respectively; Be it enacted, that the respective companies, corporations and commissioners having the distribution or payment of the said several annuities, dividends and shares, shall from time to time, as often as the payments thereon shall become due, deliver to the respective commissioners, appointed for the purpose of assessing the duties thereon as aforesaid, true and faithful accounts in writing in books to be provided for that purpose, of the several amounts of such annuities and profits attached to the same, which shall be paid to the said companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be entrusted to any of such companies, corporations or commissioners, for payment to the persons, corporations and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without de-

The Bank of England and South Sea Companies, and the commissioners of the national debt, to deliver accounts of the annuities payable to and by them respectively to the commissioners for assessing the same.

duction, on any pretence whatever, except as herein is allowed, distinguishing therein the separate account of each person, corporation, company and society, entitled unto any part, dividend or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said Exchequer, in such manner as that the part, dividend and share of each person, corporation, company and society, of or to such annuities respectively, may be distinctly charged and assessed to the said duty; and the said respective commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered, to the best of their judgment and belief, and shall from time to time deliver the said books of assessments signed by them respectively to the said commissioners for special purposes; and the said commissioners for special purposes shall forthwith cause two certificates on parchment to be made out, under their hands and seals, containing the total amounts of duty, and of the annuities, dividends and shares, whereon the said duty shall have been charged, contained in each assessment, together with the proper title or description of the corporation, company or persons having the distribution or entrusted with the payment of such annuities, dividends and shares respectively; and they shall transmit one of such certificates to the respective commissioners for making such assessments, and the other certificate to the head office for Stamps and Taxes in England.

Persons receiving annuities or dividends payable at the Bank of Ireland on behalf of persons not resident in Ireland, to deliver a declaration.

90. And for the assessing and charging of the annuities, dividends and shares of annuities, payable by the Governor and Company of the Bank of Ireland out of the public revenue of the united kingdom to persons not resident in Ireland; Be it enacted, that in every case in which payment of any such annuities, dividends and shares of annuities, as last aforesaid, shall be demanded or applied for by any attorney, agent, trustee or other person for or on the behalf or for the use or benefit of any person not resident in Ireland, the person demanding or applying for the payment of such annuities, dividends or shares of annuities, before receiving the same, shall (whether he shall be required to do so by the said governor and directors of the said bank or not) deliver to the cashier of the said bank a declaration signed by such applicant, containing a statement of the amount and description of the stock in respect of which such annuities, dividends or shares are payable, and the name and place of abode of every person for whom, or on whose behalf, or for whose use or benefit such applicant requires the payment thereof; and declaring whether or

not such last mentioned person was resident in Ireland, within the intent and meaning of this act, at the time when such annuities, dividends, and shares respectively became payable; and in every case in which payment of any such annuities, dividends or shares of annuities, shall be demanded or applied for by any person for or on the behalf of any other person, under or by virtue of any letter or power of attorney, or other delegated authority, the said governor and directors, or the cashier or other officer of the said bank, having the payment of any such annuities, dividends, or shares of annuities, shall, before paying the same, require such declaration and statement to be made and delivered as hereinbefore directed; and if the person demanding or applying for such payment shall refuse to make or sign and deliver such declaration and statement on being required to make and deliver the same as aforesaid, the person for whom or on whose behalf he shall demand or apply for such payment shall be deemed to be not resident in Ireland, and such annuities, dividends or shares of annuities, shall be charged accordingly with the duties granted by this act: Provided always, that no person (other than a member of either house of parliament entitled to be exempted from the duties of assessed taxes under the provisions in that behalf contained in the acts relating to the said last-mentioned duties) shall be deemed to be resident in Ireland, within the intent and meaning of this act, who shall have been absent from Ireland, at one time or several times for a period equal in the whole to six months or more during the space of one year immediately preceding the day on which such annuities, dividends, and shares shall respectively have become payable.

91. And be it enacted, that whenever it shall appear by any such declaration or statement as aforesaid, that any such annuities, dividends or shares of annuities are payable by the said Governor and Company of the Bank of Ireland, to or for the use or benefit of any person not resident in Ireland, and also whenever any person applying for payment of any such annuities, dividends or shares of annuities, shall refuse to make, or sign and deliver such declaration and statement, on being required to make and deliver the same as aforesaid, the commissioners hereinbefore appointed for that purpose shall assess and charge the duties hereby granted upon and in respect of all such annuities, dividends and shares of annuities, and shall make out and transmit their certificates of such assessments in like manner as is hereinbefore provided with respect to the assessments to be made by the commissioners appointed for assessing and

Bank of Ire-
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On refusal,
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Proviso.

Commis-
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dent in Ire-
land.

charging the duties on annuities payable out of the revenue of the united kingdom in England; and in all other cases where any such annuities, dividends, or shares of annuities, shall be payable by the said governor and company to or for the use or benefit of any person not resident in Ireland, but which shall not be assessed and charged by the said commissioners in the manner herein-before directed, by reason of the fact of such non-residence not having been made to appear to them in manner aforesaid, such annuities, dividends, and shares which have been received or become payable in the preceding year shall be accounted for in Great Britain by the person entitled thereto, or beneficially interested therein, and shall be charged and assessed under the rules and regulations of Schedule (D.) of this act, whether the same shall be received in Great Britain or not.

Penalty for omitting to make a declaration on receiving annuities or dividends in Ireland, on behalf of persons not resident there.

92. And be it enacted, that if any person shall receive of the Governor and Company of the Bank of Ireland any annuity, dividend, or share of annuity payable out of the public revenue of the united kingdom for or on the behalf of or for the use or benefit of any person not resident in Ireland, without previously delivering to the cashier of the said bank the declaration and statement by this act directed to be delivered in such case, or if any person shall make, sign or deliver any declaration or statement which shall not truly set forth the name and place of residence of the person, and of every person for whom, or on whose behalf, or for whose use or benefit he shall apply for payment of any such annuity, dividend or share of annuity, as aforesaid, the person who shall neglect or omit to deliver such declaration and statement as aforesaid, or who shall make, sign or deliver any untrue declaration or statement, shall be liable to the payment to her majesty of treble the amount of the duty chargeable on such annuity, dividend or share of annuity; and if any person shall wilfully and fraudulently omit to deliver such declaration and statement, or shall wilfully make, sign or deliver any false declaration or statement, or shall make or practise any fraudulent contrivance or device whatever, with intent to defraud her majesty of the duty chargeable under this act on any such annuity, dividend or share of annuity as aforesaid, he shall forfeit the sum of one hundred pounds over and above treble the amount of the said duty.

Penalty for fraudulent declaration or device to evade the duty.

Companies to set apart and retain sums assessed.

93. And be it enacted, that the respective corporations, companies and persons entitled unto such annuities and profits attached thereto, or entrusted with the payment of the annuities, dividends or shares of such public annuities as are hereinbefore described, shall, on notice of the amount

of each assessment, from time to time to be made as aforesaid (which notice shall be given from time to time, as and when the annuities, dividends and shares aforesaid shall become payable, and before payment thereof) set apart and retain the amount of duty so assessed for the purposes of this act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof, by and on the behalf of the persons, corporations and companies, entitled unto the said annuities, dividends and shares respectively; and all persons, corporations and companies entitled to such annuities or profits attached thereto, or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends and shares, over and above the duty so assessed, to allow such payments in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or entrusted with such payments, shall be and are hereby acquitted and discharged of so much money as if the same had actually been paid unto the persons to whom such annuities, profits, dividends and shares did or might belong, or were by law payable.

94. And be it enacted, that all monies so set apart at the Bank of England, Bank of Ireland and the South Sea House respectively, and by the commissioners for the reduction of the national debt, as before directed, shall be paid from time to time into the account to be kept at the Bank of England with the receiver-general of stamps and taxes, as hereinafter directed, accompanied with a certificate of the amount of the assessment under which the same shall be so paid under the hands of two or more of the commissioners making such assessment; and the governor and company of the Bank of England shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said company, to be paid into the said account.

Monies set apart to be paid into the Bank.

95. Provided always, and be it enacted, that in respect of any of the annuities, dividends, and shares of annuities, chargeable under Schedule (C.) by the respective commissioners for those purposes, it shall not be required of them to make an assessment for any amount or payment, where the half-yearly payment on such annuities, dividends or shares, shall not amount to fifty shillings; but that the annuities, dividends and shares, whereof the half-yearly payment shall not amount to fifty shillings, shall be accounted for and charged under the third case of Schedule (D.) by which profits of an uncertain annual value are directed to

How small dividends shall be charged.

be charged : Provided also, that no person shall be required to return any statement of the profits of such annuities, dividends or shares, the half-yearly payment whereof shall amount to fifty shillings or more, and which are hereinbefore directed to be assessed in manner aforesaid, or be liable to any penalty for not returning the same ; but all such dividends and shares, whereof the half-yearly payment shall not amount to fifty shillings, and which shall be paid without such assessment, shall be duly returned in the manner before directed, under the penalty before contained.

Persons entrusted with the payment of colonial annuities shall deliver accounts thereof.

96. And be it enacted, that every person (other than the governor and company of the Bank of England, the directors of the East India Company, and the commissioners for the reduction of the national debt) entrusted with the payment of annuities, or any dividends, or shares of annuities payable out of the public revenue of any colony or settlement belonging to the crown of the United Kingdom, to any persons, corporations or companies in Great Britain, or acting therein as agent, or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered into the head office for stamps and taxes in England, an account in writing containing their names and residences, and a description of the annuities, dividends and shares entrusted to them for payment, within one calendar month after the same shall have been required by public notice in the London Gazette ; and shall also, on demand by the inspector authorized for that purpose by the commissioners of stamps and taxes, deliver or cause to be delivered to him for the use of the said commissioners for special purposes, true and perfect accounts of the amount of annuities, dividends and shares payable by them respectively ; and the said commissioners for special purposes shall make an assessment thereon under Schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said commissioners for special purposes, giving notice of the amount thereof to the respective persons entrusted with such last-mentioned payments, who shall respectively pay the duty on the said annuities, dividends and shares on behalf of the persons, corporations and companies entitled unto the same, out of the monies in their hands ; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said commissioners for special purposes as are before directed in respect of annuities payable out of the public revenue of the United Kingdom : Provided always, that the persons en-

Commissioners for special purposes to make assessments thereon.

trusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the Bank of England as aforesaid with the receiver-general of stamps and taxes, and shall be answerable for such payment; and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively entrusted with such payments, as other duties charged on the parties may be recovered against them; and if any person entrusted with the payment of any such last-mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or after demand shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends and shares as he is entrusted with the payment of, or in the payment of which he shall act as agent, or in any other character herein described, he shall forfeit the sum of one hundred pounds over and above the duty chargeable on such annuities, shares or dividends.

97. And be it enacted, that any interest payable out of the public revenue on securities issued or to be issued at the Exchequer, or other public office, by whatever names such securities shall be called, shall be charged to the said duties, under the rules contained in Schedule (C.) by the commissioners for assessing the profits of offices in the said Exchequer, or other office aforesaid, at which the same shall be made payable, and the interest payable by the East India Company on the bonds issued or to be issued by them, shall be charged to the said duties under the like rules by the commissioners hereinbefore appointed for that purpose; which said commissioners respectively shall execute this act, in relation to the profits arising from such securities and bonds as aforesaid, in like manner as the commissioners appointed by this act are empowered to assess the profits arising from annuities payable out of the public revenue in other cases; and the said commissioners respectively hereby authorized to execute this act in relation to such securities and bonds as aforesaid, shall appoint assessors and collectors of the said duties arising from such securities and bonds from and amongst the officers entrusted with the payment or discharge of such securities and bonds, who shall respectively at the time of payment or discharge thereof, compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the

Securities
issued at the
Exchequer
or other
public office,
and India
bonds to be
charged
under Sched-
ule (C.)

payment or discharge of such securities and bonds, which officer is hereby empowered to stop and detain the said duty, and to pay the same into the Bank of England to the credit of the receiver-general of stamps and taxes, in discharge of such assessment; and every person receiving or purchasing any such security or bond in circulation, with current interest thereon, shall be entitled, and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties as may be done in other cases of payment of interest, and as if such current interest were then due and charged to the said duty; and the like computation and assessment shall be made whenever a new security or bond shall be issued in discharge of any former security or bond with interest, or in discharge of interest due on any former security or bond, and the person receiving such new security or bond in exchange for any former security or bond with interest, or for such interest, shall pay to the proper officer at the time of receiving such new security or bond the full duty computed on the interest payable on the said former security or bond.

Claims of exemption to be made to the commissioners for special purposes, according to following rules.

98. Provided always, and be it enacted, that all claims of exemption under any of the rules contained in Schedule (C.) from the said duties on annuities, dividends and shares of annuities payable out of the revenue of the United Kingdom shall be made to the commissioners for special purposes, at the head office for stamps and taxes in England, according to the following rules; videlicet,

First.—Every claim shall be made in writing, in such form as the commissioners of stamps and taxes shall direct, and the said commissioners for special purposes shall require the same to be verified on the affidavit of every such person as they shall think necessary, such affidavit to be made as before directed in all cases cognizable before the said commissioners, and they shall have authority to demand and require, from every such person as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim :

Second.—Whenever the commissioners for special purposes shall have allowed any such exemption, they shall give an order for payment of the sums retained for the duties on such annuities, dividends and shares, in respect of which they shall have allowed such exemption to the respective claimants, or to the attornies or agents who shall have been authorized to receive the said annuities,

dividends and shares on behalf of the said claimants; and such payment shall be made in like manner as is hereinbefore provided with respect to allowances to be granted under Number V. of Schedule (A.) of this act.

99. And be it enacted, that if any person shall, with intent to defraud her Majesty, falsely or fraudulently make any claim to be exempted either in his own behalf or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this act, every such person shall forfeit the sum of one hundred pounds, and if such claim shall be made by any person in his own behalf, he shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares.

Penalty for fraudulently claiming exemptions of stock.

100. And be it enacted, that the duties hereby granted contained in the Schedule marked (D.), shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

Duties in Schedule (D.) and rules deemed part of the act.

SCHEDULE (D.)

The said last-mentioned duties shall extend to every description of property or profits, which shall not be contained in either of the said Schedules (A.) (B.) or (C.) and to every description of employment of profit not contained in Schedule (E.), and not specially exempted from the said respective duties, and shall be charged annually on and paid by the persons, bodies politic or corporate, fraternities, fellowships, companies or societies, whether corporate or not corporate, receiving or entitled unto the same, their executors, administrators, successors and assigns respectively.

To what the duty extends and by whom to be paid.

RULES for ascertaining the said last-mentioned Duties in the particular Cases herein mentioned.

First Case.—Duties to be charged in respect of any trade, manufacture, adventure or concern in the nature of trade, not contained in any other schedule of this act.

Rules for ascertaining the duties.

RULES.

First.—The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance of the profits or gains of such trade, manufacture, adventure or concern, upon a fair and just average of three years, ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure or

Computation of duty on trade.

concern shall have been usually made up, or on the fifth day of April preceding the year of assessment, and shall be assessed, charged and paid without other deduction than is hereinafter allowed: Provided always, that in cases where the trade, manufacture, adventure or concern shall have been set up and commenced within the said period of three years, the computation shall be made for one year on the average of the balance of the profits and gains from the period of first setting up the same: Provided also, that in cases where the trade, manufacture, adventure or concern shall have been set up and commenced within the year of assessment, the computation shall be made according to the rule in the sixth case of this Schedule.

To whom the
duty extends.

Second.—The said duty shall extend to every person, body politic or corporate, fraternity, fellowship, company or society, and to every art, mystery, adventure or concern carried on by them respectively in Great Britain or elsewhere as aforesaid; except always such adventures or concerns on or about lands, tenements, hereditaments or heritages, as are mentioned in Schedule (A.), and directed to be therein charged.

Deductions
not to be
allowed.

Third.—In estimating the balance of profits and gains chargeable under Schedule (D.), or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains, on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils or articles employed for the purpose of such trade, manufacture, adventure or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with or arising out of such trade, manufacture, adventure or concern; nor on account of any capital withdrawn therefrom; nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure or concern; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure or concern; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts, proved to be such to the satisfaction of the commissioners respectively; nor for any average loss beyond the actual

amount of loss after adjustment; nor for any sum recoverable under an insurance or contract of indemnity.

Fourth.—In estimating the amount of the profits and gains arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits or gains. No deduction for annual interest.

Second Case.—The duty to be charged in respect of professions, employments or vocations, not contained in any other schedule of this act.

RULES.

First.—The said duty on employments shall be construed to extend to every employment, by retainer in any character whatever, whether such retainer shall be annual, or for a longer or shorter period; and to all profits and earnings of whatever value, subject only to such exemptions as are hereinafter granted: To what the duty shall extend.

Second.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains and emoluments of such professions, employments or vocations (after making such deductions, and no other, as by this act are allowed) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deductions, subject to the like provisions as are made in the first case in respect of the period of average, in the cases of setting up and commencing such profession, employment or vocation, within the period herein limited: Computation of duty on professions.

Third.—The third and fourth rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable. Certain rules of the first case to extend to the second.

RULES applying to both the preceding Cases.

First.—In estimating the balance of the profits or gains to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains, for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure or concern, or of such profession, employment or vocation; nor for any disbursements or expenses of maintenance of the parties, their families or establishments; nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes Deductions not to be allowed on first and second cases.

of such trade or concern, not exceeding the proportion of the said rent or value hereinafter mentioned; nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment or vocation:

Duty on trade to be computed exclusive of the profits of lands.

Second.—The computation of the duty to be charged in respect of any trade, manufacture, adventure or concern, or any profession, whether carried on by any person singly, or by any one or more persons jointly, or by any corporation, company, fraternity or society, shall be made exclusive of the profits or gains arising from lands, tenements or hereditaments occupied for the purpose of such profession, trade, manufacture, adventure or concern:

Duty on trade carried on by two or more persons, how to be charged.

Third.—The computation of duty arising in respect of any trade, manufacture, adventure or concern, or any profession, carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them; and the return of the partner who shall be first named in the deed, instrument or other agreement of copartnership (or where there shall be no such deed, instrument or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style or firm of such copartnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner), and who shall be resident in Great Britain (and who is hereby required under the penalty herein contained for default in making any return required by this act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return), shall be sufficient authority to charge such partners jointly: Provided always, that where no such partner shall be resident in Great Britain, then the statement shall be prepared and delivered by their agent, manager or factor, resident in Great Britain, jointly for such partners; and such joint assessment shall be made in the partnership name, style, firm or description; and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns; provided that if any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, profession or concern, in order to a separate assessment for the above purpose, it shall be

lawful to charge such partner separately ; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership : Provided also that any joint partner in such trade, profession or concern, which shall have been already returned by such precedent partner, as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of duty payable in respect thereof, unless the commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such commissioners to require from every such partner the like return, and the like information and evidence as they are hereby entitled to require from the precedent partner :

Fourth.—If amongst any persons engaged in any trade, manufacture, adventure or concern, or in any profession in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this act ; or if any person shall have succeeded to any trade, manufacture, adventure or concern, or any profession, within such respective periods as aforesaid, the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein, or succession to such business as aforesaid, unless such partners or such person succeeding to such business as aforesaid shall prove, to the satisfaction of the respective commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause, to be alleged to them, since such change or succession took place, or by reason thereof :

Fifth.—Every statement of profits to be charged under this schedule, shall include every source so chargeable on the person delivering the same on his own account, or on account of any other person ; and every person shall be chargeable in respect of the whole of such duties in one and the same division and by the same commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns relating to trade or manufac-

In case of change of partners, the duty to be charged on the profits antecedent to the change.

Duties to be charged in one division, except where the same person is engaged in different concerns in trade in divers places.

ture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed), and every such statement on the behalf of any other person for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company or society, shall include every source chargeable as last aforesaid, and shall be delivered in that division where such person, corporation, fellowship, fraternity, company or society would be chargeable, if acting on his or their own behalf.

Third Case.—The duty to be charged in respect of profits of an uncertain annual value not charged in Schedule (A.)

Computation
of duty on
uncertain
profits.

First.—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction :

On interest,
not being
annual.

Second.—The profits on all securities bearing interest, payable out of the public revenue (except securities before directed to be charged under the rules of Schedule (C.)), and on all discounts, and on all interest of money, not being annual interest, payable or paid by any person whatever, shall be charged according to the preceding rule in this case :

On dealers
in cattle, and
sellers of
milk.

Third.—Whenever the commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer in or seller of milk, (which lands shall have been estimated and charged on the rent or annual value,) are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just estimate of the profits of such dealer, it shall be lawful for the said commissioners to require a return of such profits, and to charge such further sum thereon, as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the first rule in this case.

Computation
of duty from
securities in
Ireland, in
the colonies,
&c. and fo-

Fourth Case.—The duty to be charged in respect of interest arising from securities in Ireland, or in the British plantations in America, or in any other of her Majesty's dominions out of Great Britain,

and foreign securities, except such annuities, dividends and shares, as are directed to be charged under Schedule (C.) of this act. foreign securities.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the sums (so far as the same can be computed) which have been or will be received in Great Britain, in the current year, without any deduction or abatement.

Fifth Case.—The duty to be charged in respect of possessions in Ireland, or in the British plantations in America, or in any other of her Majesty's dominions out of Great Britain, and foreign possessions. Computation of duty from possessions in Ireland, the colonies, &c.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the actual sums annually received in Great Britain, either for remittances from thence payable in Great Britain, or from property imported from thence into Great Britain, or from money or value received in Great Britain, and arising from property which shall not have been imported into Great Britain, or from money or value so received on credit or on account in respect of such remittances, property, money or value, brought or to be brought into Great Britain, computing the same on an average of the three preceding years, as directed in the first case, without other deduction or abatement than is hereinbefore allowed in such case.

Sixth Case.—The duty to be charged in respect of any annual profits or gains not falling under any of the foregoing rules, and not charged by virtue of any of the other schedules contained in this act. Computation of duty on undescribed profits.

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated to the commissioners, and the computation shall be made either on the amount of the full value of the profits and gains received annually, or according to an average of such period greater or less than one year, as the case may require, and as shall be directed by the said commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same, or entitled thereto.

101. Provided always, and be it enacted, that nothing herein contained shall be construed to restrain any person Persons carrying on two or more con-

cerns, may set the loss sustained in one against the profits acquired in the other concern.

carrying on, either solely or in partnership, two or more distinct trades, manufactures, adventures or concerns in the nature of trade, the profits whereof are made chargeable under the rules of Schedule (D.), from deducting or setting against the profits acquired in one or more of the said concerns, the excess of the loss sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this act where a loss shall be deducted from the profits of the same concern, or to restrain any of such persons from making separate statements thereof; or to restrain any such person renting a dwelling-house, part whereof shall be used by him for the purposes of any trade or concern, or any profession hereby charged, from deducting or setting off from the profits of such trade, concern or profession, such sum not exceeding two-third parts of the rent *bonâ fide* paid for such dwelling-house, with the appurtenances, as the said respective commissioners shall, on due consideration, allow; and the respective commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Charging with duty all annual interest not otherwise charged.

102. And be it enacted, that upon all annuities, yearly interest of money or other annual payments, whether such payments shall be payable within or out of Great Britain, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of seven-pence, without deduction, according to and under and subject to the provisions by which the duty in the third case of schedule (D.) may be charged; Provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this act, no assessment shall be made upon the person entitled to such annuity, interest or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment, and the person so liable to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorized to deduct out of such annual payment, at the rate of seven-pence for every twenty shillings of the amount thereof; and the person to whom such payment, liable to deduction is to be made, shall allow such deduction, at the

Interest from profits charged liable to deduction.

full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty hereinafter contained; and the person charged to the said duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable; but in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security in Ireland, or in the British plantations, or in any other of her Majesty's dominions, or on any foreign property or foreign security, or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits or gains not charged by this act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the duty before mentioned, according to and under and subject to the several and respective provisions by which the duty in the third case of Schedule (D.) may be charged: Provided always, that where any creditor on any rates or assessments, not chargeable by this act as profits, shall be entitled to such interest, it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters and things necessary to a due assessment of the said duties and payment thereof, as if such rates or assessments were profits chargeable under this act; and such officer shall be in like manner indemnified for all such acts, as if the said rates and assessments were chargeable.

All other interest to be charged under Schedule (D.)

Interests secured on rates to be charged on the officer managing the accounts.

103. And be it enacted, that if any person shall refuse to allow any deduction authorized to be made by this act, out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, he shall forfeit for every such offence treble the value of such principal money or debt; and if any person shall refuse to allow any deduction authorized to be made by this act out of any rent or other annual payment mentioned in the ninth and tenth rules of No. IV. Schedule (A.), or out of any annuity or annual payment mentioned in Schedules (C.) or (E.), or in the next preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds; and all contracts, covenants and agreements made or entered into, or to be made or entered into, for payment of any interest,

Penalty on refusing to allow deductions.

Deductions on payment of interest of money, and other payments from profits charged under Schedule (D.) to be made by virtue of a certificate.

rent or other annual payment aforesaid, in full, without allowing such deduction as aforesaid, shall be utterly void.(a)

104. And be it enacted, that whenever it shall be proved to the satisfaction of the said respective commissioners, acting in the district where any person making the application shall reside, that any interest of money, annuity or other annual payment shall be annually paid out of the profits and gains bonâ fide accounted for and charged by virtue of this act, at the rate and according to the rules specified in Schedule (D.), without any deduction on account thereof, it shall be lawful for such commissioners to grant a certificate thereof, under the hands of any two of them, in such form as shall be provided under the authority of this act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity or other annual payment, to abate and deduct so much thereof as a like rate on such interest, annuity or other annual payment would amount unto; and every person to whom such interest, annuity or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity or other annual payment; and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity or other annual payment, shall have been due and payable; provided no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands, tenements, hereditaments or heritages as before mentioned, or of any office or employment of profit, or out of any annuity, pension, stipend or any dividend or share in such public annuities as are herein mentioned; but such deductions may be made without having obtained such certificate.

Charitable institutions exempted from the duties on interest chargeable under Schedule (D.)

105. Provided always, and be it enacted, that any corporation, fraternity or society of persons, and any trustee for charitable purposes only, shall be entitled to the same exemption in respect of any yearly interest or other annual payment chargeable under Schedule (D.) of this act, in so far as the same shall be applied to charitable purposes only, as is hereinbefore granted to such corporation, fraternity, society and trustee respectively, in respect of any stock or dividends chargeable under Schedule (C.) of this act and applied to the like purposes; and such exemption shall be allowed by the commissioners for special purposes, on due proof before them, and the amount of the duties which shall have been paid by such corporation, fraternity, society

(a) See the cases cited, p. 57, § 73.

or trustee in respect of such interest or yearly payment, either by deduction from the same or otherwise, shall be repaid, under the order of the said commissioners for special purposes, in the manner hereinbefore provided for the repayment of sums allowed by them, in pursuance of any exemption contained in the said Schedule (C.).

106. And be it enacted, that every person being an householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment or vocation) shall be charged to the said duties contained in Schedule (D.) by commissioners acting for the parish or place where his dwelling-house shall be situate; and every person engaged in any trade, manufacture, adventure or concern, or any profession, employment or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, manufacture, adventure or concern shall be carried on, or where such profession, employment or vocation shall be exercised, whether such trade, manufacture, adventure or concern shall be carried on, or such profession, employment or vocation shall be exercised wholly, or in part only, in Great Britain, or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern; and every person not being a householder, nor engaged in any trade, manufacture, adventure or concern, nor in any profession, employment or vocation, who shall have any place of ordinary residence, shall be charged by the commissioners acting for the parish or place where he shall ordinarily reside; and every person not hereinbefore described shall be charged by the commissioners acting for the parish or place where such person shall reside at the time of beginning to execute this act in each year by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices; and every such charge made in such parish or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the parish or place; and, in order that the place where the said last-mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him declaring in what place he is chargeable, and whether he is engaged in any trade, manufacture, adventure or concern, or in any profession, employment or vocation, or not, and if he shall be so engaged in any trade,

In what districts the duties are to be charged.

Declaration to be delivered of the place where party is chargeable.

In cases of persons not engaged in trade having two residences, where the duties are to be charged.

Profits arising from possessions in Ireland where to be assessed.

Persons holding offices in Ireland, &c. resident in Great Britain, as such to be chargeable as subjects resident out of Great Britain.

Duties on

manufacture, adventure or concern, or any profession, employment or vocation, also declaring the place where the same shall be carried on or exercised, and every particular concern, profession or employment in which he shall be engaged in such place in Great Britain, whether wholly in Great Britain, or in part only as aforesaid; provided that where any trade shall be carried on in Great Britain by the manufacture of goods, wares or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares or merchandize shall be elsewhere: Provided always, that every person not being engaged in any trade, manufacture, adventure or concern, or in any profession, employment or vocation, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling-house is situate in which he shall be ordinarily resident at the time of beginning to execute this act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notices as aforesaid: Provided, always, that the duty to be assessed by virtue of this act, in respect of the profits or gains arising from possessions or securities in Ireland upon any person resident in Great Britain as aforesaid, may be stated to and assessed by the respective commissioners acting for the respective places where the persons receiving, or entitled unto the same, shall reside; and if the same shall be received by any agent, attorney or factor, such agent, attorney or factor shall make such return of the name and place of abode of the person entitled thereto as is herein required to be made of other persons of full age resident in Great Britain; and if the person entitled thereto shall not be of full age, or not resident in Great Britain, such agent, attorney or factor shall be answerable for doing all acts, matters and things required by this act to be done in order to the assessing such profits to the said last-mentioned duties, and paying the same.

107. Provided always, and be it enacted, that persons holding offices in Ireland and residing in Great Britain, and persons usually residing in Ireland and serving in parliament, who shall or may be exempted from the duties of assessed taxes under the provisions in that behalf contained in the acts relating to the said last-mentioned duties, shall, under the like circumstances under which such exemptions are to be claimed, be chargeable to the duties under this act in like manner only as subjects of her majesty residing out of Great Britain.

108. And be it enacted, that the duty to be assessed by

virtue of this act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the British Plantations in America, or in any other of her majesty's dominions, may be stated to and assessed by the respective commissioners acting for the respective places hereinafter mentioned; videlicet, London, Bristol, Liverpool and Glasgow, according to the regulations hereinafter mentioned, as if such duty had been assessed upon the profits or gains arising from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into Great Britain, or at or nearest to which the person who shall have received such remittances, money or value from thence, and arising from property not imported as aforesaid, shall reside; and in default of the owner or proprietor thereof being charged, the trustee, agent or receiver of such profits or gains shall be charged for the same, and shall be answerable for the doing all such acts, matters and things as shall be required by this act to be done, in order to the assessing such profits to the duties granted by this act, and paying the same, whether the person to whom the said profits belong shall be resident in Great Britain or not: Provided always, that whenever the produce or the profits or gains arising from such possessions or securities, as last aforesaid, shall have been imported partly into the port of London and partly into any of the outports of Bristol, Liverpool or Glasgow, or shall have been received by any person partly in the city of London and partly in any of the said outports within the period of making up the account on which the duty is chargeable by this act, according to the rules herein contained, the whole of the duty chargeable in respect of such produce, profits or gains so imported or received, shall be assessed and charged by the commissioners acting for the said city of London, and not elsewhere, and as if the whole of the said produce or the said profits or gains arising within the said period had been imported into or received in London; and whenever such produce or profits or gains arising as aforesaid, shall have been within such period wholly imported into or received at the said outports of Bristol, Liverpool and Glasgow, and different parts thereof, shall have been imported into or received at two or more of such outports, the duty chargeable thereon shall be assessed and charged at one of such places only, and in one account, and at such of the said places at which the major part in value of such produce or profits or gains shall have been so

profits of foreign or colonial possessions or securities, where to be charged.

imported or received; provided that the statements of such produce, profits or gains shall be delivered to the commissioners acting for each place at which any part of the said produce or profits or gains shall have been so imported or received, and transmitted by the respective commissioners to the head office for stamps and taxes in England; and the commissioners of stamps and taxes shall cause all such statements to be sent to the commissioners acting for the place where the duty thereon shall appear by such statements to be chargeable according to this act, who shall accordingly assess the same in one sum.

London
Docks, East
and West
India Docks
and Saint Ka-
tharine Dock.

109. And be it enacted, that the profits arising from the docks called the London Docks, the East and West India Docks and Saint Katharine Dock respectively, situate in the county of Middlesex, shall be assessed by the commissioners acting for the city of London.

Statements to
be delivered
at each place
of residence.

110. And be it enacted, that every person having two residences, or carrying on any trade or exercising any profession in different parishes, places or in any place different from the place of his ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like lists, declarations and statements as he is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof; and all lists, declarations and statements containing the amount of profits chargeable under Schedule (D.) may be delivered to the respective persons, and in manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession, or carrying on trade by, the person by whom the same shall have been made.

Statements of
profits under
Schedule (D.)
may be de-
livered under
seal.

Additional
commis-
sioners to con-
sider state-
ments, and
make assess-
ments on such
as are satis-
factory.

111. And be it enacted, that all statements of profits and gains described in Schedule (D.) (except statements whereon assessments are to be made by the commissioners for special purposes as hereinafter authorized) shall be laid before the additional commissioners or the commissioners for general purposes acting as additional commissioners in their respective districts, who shall appoint meetings for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements; and in case the said additional commissioners respectively shall be satisfied that any such statements have been bonâ fide made according to the provisions of this act, and so as to enable the commissioners to charge the respective persons returning the same with the full duties with which they ought respectively to be charged

on account thereof, and in case no information shall be given to the said commissioners of the insufficiency thereof, or no objection shall be made thereto by the inspector or surveyor, which he is hereby empowered to make for sufficient cause, the said commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this act.

112. Provided always, and be it enacted, that where the surveyor or inspector shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this act, and shall then declare himself dissatisfied with such determination, it shall be lawful for him to require the said commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon, which case the said commissioners are hereby required to state and sign accordingly, and to deliver to the said inspector or surveyor, to be by him transmitted to the commissioners for general purposes for the same district, who shall, with all convenient speed, return an answer to the case so transmitted, with their opinion thereon subscribed, and according to such opinion the assessment which shall have been the cause of such appeal shall be altered or confirmed.

Where the surveyor is dissatisfied with an assessment, he may require a case to be stated for the opinion of the general commissioners.

113. And be it enacted, that in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last-mentioned duties, or if the said additional commissioners shall not be satisfied with the statement delivered by any person, or any objection shall be made thereto by the inspector or surveyor, (which he is hereby authorized and required to make in writing, setting forth the cause thereof, whenever he shall see sufficient cause,) or the said commissioners shall have received any information of the insufficiency of any statement, the said commissioners shall make an assessment on such person in such sum as, according to the best of their judgment, ought to be charged on him by virtue of this act, which assessment shall be subject to an appeal, according to the directions hereinafter contained.

When no statement or no sufficient statement is returned, the additional commissioners to make an assessment according to the best of their judgment.

114. And be it enacted, that whenever the additional commissioners shall think it proper to refer any statement to the commissioners for general purposes, without making any assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned commissioners the case in writing relative to such statement, as the same shall appear to the said additional commissioners, with any matter in question between them, either as to law or fact, and the

Additional commissioners may refer statements to commissioners for general purposes.

said commissioners for general purposes shall proceed to inquire into the merits of such statement, in like manner as they would have been hereby authorized to do in case the said additional commissioners had made an assessment on such statement, and the party charged had appealed against the same, and thereupon an assessment shall be made according to the determination of the said commissioners for general purposes.

Inspector and surveyor may examine assessments, and erroneous assessments may be amended on their certificate.

115. And be it enacted, that the inspector or surveyor, being sworn as aforesaid, shall and may at all seasonable times inspect and examine any assessment which shall be made by the additional commissioners, before the delivery thereof to the commissioners for general purposes, and in case he shall discover any error in the same, which in his judgment shall require amendment, he shall certify the same to the said additional commissioners by whom the assessment shall have been made, and the said additional commissioners, upon sufficient cause being shown to them, shall amend the same as in their judgment the case shall require.

Inspector or surveyor to state his objections to assessments in writing, and to give notice to the party.

116. And be it enacted, that in every case where the inspector or surveyor shall object to the amount of the duty charged by any assessment made by the additional commissioners, which he is hereby empowered to do in any case upon sufficient cause, he shall state such objection, in writing, to the said additional commissioners, who shall thereupon certify the same, together with the reasons for making such assessment, and any information they shall have obtained respecting the same, to the commissioners for general purposes; and the said inspector or surveyor shall also give such notice thereof to the party assessed, as he is required to do by the said several acts relating to the duties of assessed taxes, in cases of surcharge, in order that the party so charged may be at liberty to appear before the said commissioners for general purposes, in support of such assessment.

Additional commissioners to deliver certificates of assessments.

117. And be it enacted, that the said additional commissioners shall cause certificates of assessments to be duly made out from time to time as the same shall be completed, distinguishing the ward, parish or place within their respective districts, for which each such assessment shall be made, which shall contain the names and surnames of the parties charged, and the sums which they respectively ought to pay by virtue of this act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the commissioners of stamps and taxes, and the said additional com-

missioners shall sign such assessments, and from time to time deliver the same so entered and signed to the commissioners for general purposes, under cover sealed up, and shall also cause the statements returned to them by the parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time sealed up in the like manner to the said commissioners for general purposes; provided that no assessment made by additional commissioners, or persons acting as such, shall be delivered to the respective parties until the expiration of fourteen days after the assessment so signed as aforesaid shall have been delivered to the commissioners for general purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

118. And be it enacted, that if any person shall think himself aggrieved by an assessment made by the said additional commissioners, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him, on giving ten days notice thereof in writing, to the inspector or surveyor, to appeal to the commissioners for general purposes in the same district where such assessment was made, who shall hear and determine such appeal; and the commissioners for general purposes shall from time to time appoint days for hearing appeals as soon after any assessments shall be returned to them by the additional commissioners as conveniently can be done, and the assessors shall cause notice of the days so appointed to be given to the respective appellants, and the meetings of the commissioners for the purpose of hearing appeals shall be held from time to time within the time limited by the said commissioners, with or without adjournment; and no appeal shall be received after the time so limited, except on the ground of diminution of income as herein mentioned: Provided always, that if any person shall be prevented by absence, sickness, or other reasonable cause, to be allowed by the said commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk or servant on the behalf of such appellant.

Persons aggrieved to appeal.

Fixing the time for hearing appeals.

119. And be it enacted, that in order that all appeals upon such assessments may be determined in due time, the commissioners for general purposes shall cause a general notice to be fixed up in their office or left with their clerk, and also to be affixed on or near to the door of the church or chapel of such parish or place, or of some adjoining parish or place, in cases requiring the same by reason of any

Notice to be given of the time limited for hearing appeals.

such place having no church or chapel, limiting the time for hearing all appeals, and which appeals shall be limited to be heard within a reasonable time after the cause thereof shall have arisen; and no appeal shall be heard after the time limited in such notice, unless the appeal shall be made on behalf of any person who shall be absent out of the realm, or prevented by sickness from attending in person within the time so limited, in which cases it shall be lawful for the said commissioners to postpone any such appeal from time to time, or to admit other proof than the oath of the party, of the truth of the several matters required by this act to be proved by his oath.

On appeal, and when objection made by the surveyor is allowed, the commissioners to require a schedule.

120. And be it enacted, that upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the commissioners for general purposes shall see cause to allow the objection of such inspector or surveyor to such assessment, the said commissioners shall direct their precept to the person appealing, to return to them, within the time limited therein, a schedule containing such particulars as the said commissioners shall demand under the authority of this act, for their information, respecting the property of such person, or the trade, manufacture, adventure or concern in the nature of trade, or the profession, employment or vocation respectively carried on or exercised by such person, and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said commissioners are hereby empowered and required to demand at their discretion whenever the same shall appear to them necessary for the purposes mentioned in this act, and so from time to time until a complete schedule to the satisfaction of the said commissioners of all the particulars required by them shall be delivered; and every such precept, being delivered to or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof; or in case such person shall have removed from the jurisdiction of the said commissioners, or cannot be found, or his place of abode shall not be known, then upon fixing such precept on or near to the door of the church or chapel of the place where the commissioners shall meet in the execution of this act, such precept shall also be binding upon such person according to the exigency thereof; and such person shall make the return required by the said commissioners within the time limited in such precept,

under the penalty in this act contained, and subject to such charge as the said commissioners are hereby authorized to make in such case, to which schedule any inspector or surveyor sworn as aforesaid shall have free access at all reasonable times, and shall take such copies thereof, or of any parts thereof, or extracts from the same, as he shall think necessary for the due execution of this act.

121. And be it enacted, that it shall be lawful for the inspector or surveyor sworn as aforesaid, within a reasonable time to be allowed by the said commissioners for general purposes, after he shall have had the examination of such schedules, to object to the same, or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information; and the said inspector or surveyor shall, in every case of objecting to any such schedule, deliver a notice in writing of such objection to the party to be charged, or leave the same at his last or usual place of abode under cover sealed up and directed to such party, in order that he may, if he shall think fit, appeal from the same to the said commissioners: Provided always, that no assessment shall be confirmed nor any alteration therein be made until the appeal upon such objection or assessment shall be heard and determined.

Inspector or surveyor may object to statements in schedule, giving notice to the party.

122. And be it enacted, that if upon receiving the objection of such inspector or surveyor to any schedule, the said commissioners for general purposes shall see cause to disallow such objection, or if, upon the hearing of any such appeal as aforesaid, the said commissioners shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule, they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said commissioners for general purposes shall direct such assessment to be confirmed, or altered according to such schedule, as the case may require; provided that in every case where they shall think proper that the said statement on which the additional commissioners made their assessment, or the schedule delivered to the commissioners for general purposes, should be verified, they shall direct the assessor to give notice to the person to be charged with the said duties to appear before them to verify the said statement or schedule in the manner hereinafter mentioned; and every such person is hereby required to appear accordingly before the said commissioners, and on oath as aforesaid to verify the contents of his statement or schedule, and to sign and subscribe the same with his proper name; and such oath shall be, that the contents of such statement or schedule are true to the best of his judgment or belief, and

Commissioners overruling objection, or satisfied with the assessment or schedule, may confirm or alter the assessment accordingly.

that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such reductions as are therein stated; and that no deduction whatever than such as is therein stated, and to such amount only as is therein stated, hath been made from the profits or gains accounted for: Provided always, that such person shall be at liberty to amend his said statement or schedule, before he shall be required to take such oath; and after such oath, and in every case where such statement or schedule shall not have been objected to as aforesaid, and the said commissioners shall be satisfied therewith, they shall make an assessment according thereto on the amount therein stated, at which the duty shall have been computed; and every such assessment made after verification of such statement or schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

Commissioners may put questions in writing touching any assessment or schedules, and receive answers.

123. And be it enacted, that whenever the commissioners for general purposes shall be dissatisfied with any assessment returned by the additional commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said commissioners for general purposes to put any question, in writing, touching such assessment, or the contents of such schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof, and to demand an answer in writing accordingly from and signed by the person to be charged, and so from time to time, whenever the said commissioners shall think the same necessary; and the said commissioners for general purposes shall from time to time issue their precept, requiring true and particular answers to be given to such questions, within seven days after the service of such precept, and every such person shall make true and particular answers in writing signed by him to such questions within the time limited by such precept, or shall within the like period tender himself before the said commissioners for general purposes, to be examined by them *vivâ voce* to such matters; and every person required to make such answers, or appearing before the said commissioners to be examined as a party, or as the clerk, agent or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid or *vivâ voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse answering the same; and the substance of such answers as he shall give *vivâ*

voce, shall in his presence be reduced into writing, and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing or in any schedule or declaration, before he shall be called upon to verify the same in the manner herein directed; and every such schedule shall be altered or amended, as shall seem requisite, after such inquiry or examination.

124. And be it enacted, that it shall be lawful for the commissioners for general purposes in every such case as aforesaid, whenever they shall think the same necessary, to require the person upon whom any assessment hath been made by the additional commissioners with which the said commissioners for general purposes are dissatisfied, or from whom such schedule or answers in writing as aforesaid have been received, with which the said commissioners are dissatisfied, to appear and verify the same, and upon the appearance of such person, to permit him to alter or amend such schedule or answers, and thereupon to administer to such person the oath hereinafter mentioned, and also to require any person who shall have been examined *viva voce* before them, to verify his examination on oath, which any one of the said commissioners is hereby empowered to administer, and such oath shall be, that the contents of the said statements or schedules are true to the best of his knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent chargeable by this act, to the best of his knowledge and belief, and a full and true account of every deduction made from his profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said commissioners by him, as the same are then stated, or that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

Commissioners for general purposes may call upon the party to verify their answers on examination upon oath.

125. And be it enacted, that it shall be lawful for the commissioners for general purposes to summon in like manner any person whom they shall think able to give evidence or testimony respecting the assessment made or to be made on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath (except the clerk, agent or servant of the person to be charged, or other person confidentially intrusted or employed in the affairs of such party to be charged, and who shall respectively be examined in the same manner, and subject to the same restrictions as are

May summon witnesses, and examine them upon oath.

Penalty for refusing to attend or to be examined.

hereinbefore provided for the *vivâ voce* examination of any party touching the assessments to be charged on him), which oath any one of the said commissioners is hereby empowered to administer, and such oath shall be, that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given; and every such oath shall be subscribed by the person taking the same; and if any person, being duly summoned as aforesaid, shall refuse or neglect to appear before the said commissioners at the time and place to be appointed for that purpose, or if any person, other than such clerk, agent, servant or person confidentially intrusted or employed as aforesaid, being summoned, shall appear before the said commissioners, but shall refuse to be sworn, or to subscribe such oath as aforesaid, or, having taken and subscribed such oath, shall refuse to answer any lawful question touching the matter depending before the said commissioners, every person so offending shall forfeit any sum not exceeding twenty pounds.

Commissioners agreeing to make an assessment on the schedule may do so, but in certain cases commissioners may make an assessment according to their judgment, which shall be final.

126. And be it enacted, that if the commissioners for general purposes, or the major part of them present, after hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such assessment or schedule, whether such inquiry or examination as aforesaid shall have taken place or not, shall agree to make an assessment according to the statement contained in the said schedule, as the same shall have been returned, or altered or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement contained in the said schedule, at the rate contained in this act; and if the said commissioners shall think proper to require a verification of the said schedule, they shall give notice in manner aforesaid to the party to appear before them to verify the same; and such verification shall be made by the party in such manner, and such assessment thereupon shall be made as hereinbefore directed, which assessment shall be final and conclusive; but nevertheless, in every instance where any person shall have neglected or refused to return such schedule according to the exigency of the precept of the said commissioners; or if any clerk, agent or servant of such party as aforesaid, being summoned, shall have neglected or refused to appear before the commissioners to be examined, or if such party, or his clerk, agent or servant as aforesaid, shall have declined to answer any question put to him by the said commissioners in writing, or *vivâ voce*; or where the schedule delivered

shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this act; or where any person being required so to do, shall have neglected or refused to verify his statement or schedule, or his answers or examination in writing; or where the commissioners shall agree as aforesaid to allow the objections, or any of them, made by such inspector or surveyor, it shall be lawful for the said commissioners, and they are hereby required in every such case, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged, and to make an assessment accordingly, which assessment shall be final and conclusive.

127. And be it enacted, that in every case where the commissioners for general purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this act, discover that any increase ought to be made, whether upon the surcharge of the inspector or surveyor, or from his information or otherwise, it shall be lawful for them to charge such person in a sum not exceeding treble the amount by which the duties shall have been increased; (that is to say) where the party shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding treble the amount of the sum which, according to the rate prescribed in Schedule (D.) such person in the judgment of the said commissioners ought to be charged at, to be added to the assessment, and applied as directed by this act in other cases of increased assessments; and in case a statement or schedule shall have been so delivered, then in a sum not exceeding treble the amount beyond the amount contained in such statement or schedule, unless such person shall in every such case make it appear to the satisfaction of the said commissioners that the omission complained of did not proceed from any fraud, covin, art or contrivance, or any gross or wilful neglect.

Where an assessment shall be increased, the commissioners may charge the party with the penalty, not exceeding treble the amount of duty.

128. And be it enacted, that if any person required by the commissioners for general purposes to make out and deliver any schedule to the person to whom the same ought to be delivered in pursuance of this act, shall refuse or neglect so to do, or shall refuse or neglect to appear before the said commissioners, or to verify upon oath before them any statement or schedule by him delivered within the time limited by such commissioners in pursuance of this act, every such person so offending shall forfeit any sum not

Penalty on persons neglecting to deliver schedules or to attend summons of commissioners.

exceeding twenty pounds, and treble the duty at which he ought to be assessed.

Schedules
may be
amended.

129. Provided always, and be it enacted, that if any person who shall have delivered a statement or schedule shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional statement or schedule, rectifying such omission or wrong statement; and such person shall not afterwards be subject to any proceeding by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule within the time limited by the commissioners for that purpose, it shall be lawful for him to deliver a statement or schedule, in manner herein directed, at any time before a proceeding shall be had to recover the penalty herein mentioned, and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the commissioners for recovering such penalty, it shall be lawful for the same commissioners, on due proof to their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying or without paying the costs then incurred, as the commissioners shall think fit; and if any proceeding shall have been commenced in any court, it shall be lawful for the commissioners to certify, that in their judgment no fraud or evasion was intended by the party making such omission; and it shall be lawful for any judge of such court, on a summary application, to stay such proceedings on such terms as he shall think fit; or if such persons shall have delivered an imperfect statement or schedule, and shall give to the commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having delivered such statement or schedule within the time before limited, in case such person shall have delivered as perfect a statement or schedule as, from the nature of the case, he was enabled to give, and so from time to time as long as the commissioners shall grant further time as aforesaid.

Parties as-
sessed or
surcharged to
the duties in
schedule (D.)
may appeal to
special com-
missioners.

130. Provided always, and be it enacted, that in any case in which an appeal is allowed to be made to the commissioners for general purposes against any assessment of the duties contained in Schedule (D.) of this act, or against any objection of the inspector or surveyor to such assessment, or against any surcharge of the said duties, it shall be lawful for the person assessed or charged, if he shall think fit,

instead of appealing to the said commissioners for general purposes, to appeal to the commissioners for special purposes, upon giving notice thereof in writing to the inspector or surveyor, within the time limited for notices of appeal to the commissioners for general purposes in similar cases; and thereupon every such appeal shall be heard and determined by two or more of the commissioners for special purposes who shall be directed by the commissioners of stamps and taxes to hear appeals in the district in which such appellant shall be chargeable; and the determination of the said commissioners for special purposes shall be final and conclusive in the matter: Provided always, that no person who shall claim the exemption hereinafter granted to persons whose annual income is less than one hundred and fifty pounds shall be allowed to appeal to the said commissioners for special purposes, but that every such claim shall be determined by the commissioners for general purposes as hereinafter directed.

Claims of exemption for income being less than 150*l*. to be determined by general commissioners.

131. Provided also, and be it enacted, that it shall be lawful for any person chargeable to the duties contained in the said Schedule (D.), and who shall not claim the said exemption hereinafter granted, to require, if he shall think fit, that all proceedings in order to an assessment upon him, in respect of profits and gains chargeable under the said schedule, shall be had and taken before the commissioners for special purposes, in the manner hereinafter directed, instead of the additional commissioners or the commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration and statement of such profits and gains, to the assessor of the parish or place, to be by him transmitted to the inspector or surveyor of the district in which the same shall be chargeable, within the time to be limited by the general notice hereinbefore directed to be given for delivery of all such lists and statements as aforesaid; and thereupon the said inspector or surveyor shall examine the said list and statement, and shall compute and assess the duties which, according to his judgment, shall be chargeable upon the party under the said Schedule (D.), and shall make a certificate of such assessment, and deliver the same together with the said list, declaration and statement, to the commissioners for special purposes, who shall examine the same, and make or sign and allow such an assessment of the said duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged, or by the inspector or surveyor, objecting to such assessment, in like manner and under the like rules and regulations as in cases of appeal against

Persons chargeable under Schedule (D.) may require the proceedings in order to an assessment to be had before special commissioners.

assessments made by the said additional commissioners; and every such appeal shall be heard and determined by the commissioners for special purposes directed by the commissioners of stamps and taxes to hear appeals in such district, provided that if either the party to be charged, or the inspector or surveyor, shall apprehend the determination of the said commissioners for special purposes on such appeal to be erroneous in any particular, and shall then express himself dissatisfied therewith, the said commissioners, if required by him, shall state specially, and sign the case on which the question arose, together with their determination thereon, and transmit the same to the commissioners of stamps and taxes for their opinion; and the said last-mentioned commissioners shall, with all convenient speed, state and subscribe their opinion on the case so transmitted, and according to such opinion the assessment which shall have been the subject of appeal shall be altered or confirmed, and the decision of the commissioners of stamps and taxes shall be final and conclusive in the matter; and in every case in which an assessment shall be made by the said commissioners for special purposes, they shall notify the amount thereof to the party assessed, who shall cause the same to be paid to the receiver-general of stamps and taxes, or the proper officer for receipt in England or Scotland, at such time or times and in such manner as the said commissioners shall direct; and in default of such payment the said commissioners shall make a duplicate of such assessment, and deliver the same, together with their warrant for levying the amount thereof, to the collector of the duties appointed by the commissioners for general purposes for the parish or place in which the party assessed shall reside, and such collector is hereby authorized and required to levy and raise the duties so assessed, according to the exigency of such warrant.

Powers and authorities of general commissioners may be exercised by special commissioners in certain cases.

132. And be it enacted, that wherever by this act authority is given to the commissioners for special purposes to make, sign or allow any assessment, or to hear any appeal, then and in every such case all the powers and authorities, rules and regulations which under or by virtue of this or any other act may be exercised or put in force by the said additional commissioners or the said commissioners for general purposes, or by or under their warrant, order or direction respectively, with relation to the making, signing or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying and receiving of any of the duties hereby granted, shall and may lawfully be exercised and put in force by the said commis-

sioners for special purposes, or by or under their warrant, order or direction, with reference to any assessment to be made, signed or allowed by such last-mentioned commissioners, or any appeal to be heard or determined by them.

133. And be it enacted, that if within or at the end of the year current at the time of making any assessment under this act, or at the end of any year when such assessment ought to have been made, any person charged to the duties contained in Schedule (D.), whether he shall have computed his profits or gains arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of years, shall find and shall prove to the satisfaction of the commissioners by whom the assessment was made, that his profits and gains during such year for which the computation was made fell short of the sum so computed in respect of the same source of profit on which the computation was made, it shall be lawful for the said commissioners to cause the assessment made for such current year to be amended in respect of such source of profit as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands to the commissioners for special purposes at the head office for stamps and taxes in England the amount of the sum overpaid upon such first assessment; and thereupon the said last-mentioned commissioners shall issue an order for the repayment of such sum as shall have been so overpaid; and such order shall be directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this act, or to a distributor or sub-distributor of stamps, and shall authorize and require the repayment of the said sum so overpaid as aforesaid, in like manner as is hereinbefore provided with respect to the allowances to be granted under No. V. of Schedule (A.) of this act.

134. And be it enacted, that in case any person charged to the said duties, under Schedule (D.), whether the computation thereon shall have been made on the profits of one year, or on an average as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment or vocation, in respect whereof such assessment was made, or shall die or become bankrupt or insolvent before the end of the year for making such assessment, or shall, from any other specific cause, be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or his executors or administrators, to make application to the commissioners for general purposes of the district, within three calendar months after the end of such year, and, on

Abatement on account of diminution of income, how to be allowed.

Abatement to be allowed when persons shall cease to exercise any trade, or shall die before the end of the year.

due proof thereof to their satisfaction, the said commissioners shall cause the assessment to be amended as the case may require, and give such relief to the party charged, or his executors or administrators, as shall be just; and in cases requiring the same, the said commissioners shall direct, in manner before mentioned, repayment to be made of such sum as shall have been overpaid on the assessment amended or vacated: Provided always, that where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved, to the satisfaction of the said commissioners, that the profits and gains of such trade or business have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such person so succeeding to the same shall be liable to the payment of the full duties thereon without any new assessment.

Commissioners to be assessed to duties under Schedule (D.) as other persons.

Not to be present during the consideration of their statements or schedules.

Commissioners to enter their assessments in books, and send accounts to the office of stamps and taxes.

135. And be it enacted, that the persons acting as commissioners in the execution of this act shall be charged and assessed to the duties contained in Schedule (D.), if liable thereto, in like manner as any other persons may be charged and assessed to the said duties: Provided always, that any commissioner, whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal, for the purpose of being examined *viva voce* by the commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

136. And be it enacted, that the commissioners for general purposes, acting in relation to the duties contained in Schedule (D.) shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them; and they shall from time to time make out and transmit to the commissioners of stamps and taxes, accounts of the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this act; and they shall also from time to time make out and transmit to the said commissioners of stamps and taxes, lists containing the name, description and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done, which lists shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

137. And be it enacted, that all assessments upon profits or gains under schedule (D.) made by the commissioners for general purposes shall be entered in books, with the names and descriptions of the persons, corporations, companies or societies, to be charged therewith, and their respective places of abode set opposite thereto, and which entries shall respectively be numbered progressively, or lettered or distinguished by numbers or letters, as the said commissioners shall think proper; and that when and as soon as the said commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the duty to the proper officer for receipt within the time limited by this act for payment thereof, and in case the said commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such commissioners, specifying the amount of the sums to be paid within one year upon such assessment; and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said commissioners to which such certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the person charged thereby; which certificate shall, on production thereof, be a sufficient authority to the said officer for receipt from time to time to receive from any person bearing and producing such certificate the amount of the sums therein contained, in such proportions thereof as by this act are made payable by instalments, and at the times by this act appointed for payment thereof, or in advance; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said officer for receipt shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners by the number or letter marked thereon, as before directed.

Assessments under Schedule (D.) to be entered and certificates of the amount to be delivered by a number, or letter, without the name of the parties where they intend payment to the officer for receipt.

138. And be it enacted, that in all cases where the commissioners shall not have received a declaration of the intended payment to the officer for receipt as aforesaid of the duty to be charged under Schedule (D.), or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorized to collect the

Commissioners to deliver warrants to collectors, except where parties are assessed by a number or letter.

act; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said commissioners shall cause the names of the defaulters and the amount of duty assessed on each to be inserted from time to time in the duplicate of such collector, and the warrant for collecting the same shall be of the like force and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Duplicates to be delivered to officers for receipt, and where assessments are made under a number or letter, with warrants for receiving the duties.

139. And be it enacted, that it shall be lawful for the respective commissioners for general purposes to issue out and deliver to the respective officers for receipt, duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for receiving the duties charged by such commissioners respectively when the same shall become payable as aforesaid; and all such sums shall be paid to the respective officers for receipt, and such part thereof as shall not be so paid to them may be levied and collected as herein is mentioned; and if not so paid, levied or collected, the same shall be recoverable as a debt to the queen's majesty, with full costs of suit, and all charges and expenses attending the same.

Persons charged to pay the duties to the proper officer for receipt before the days appointed by the act; and in default the duties may be levied.

140. And be it enacted, that the duties payable on such last-mentioned assessments shall be paid to the proper officer for receipt, by such instalments as by this act is directed, before the respective days appointed for such payments, according to the regulations of this act, or by three or two instalments, or in one sum in full, as the parties shall choose; and the certificates hereby required to be given on such payments shall be delivered to the respective commissioners, or to one or more of them, or to their clerk at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid; and if any person shall neglect to pay such duties, at the time and in the manner hereby directed for payment thereof, or having paid the same shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the commissioners for general purposes, and they are hereby required to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector as they shall

appoint to levy the sum in arrear and unpaid, and such duplicate shall be made out, and such sums shall be levied, according to the regulations of the said acts relating to the duties of assessed taxes.

141. And be it enacted, that it shall be lawful for any person to pay in advance to the receiver-general of stamps and taxes, or to the proper officer for receipt, any sum of money charged as aforesaid, and to require a certificate acknowledging such payment; and it shall be lawful for the said receiver-general, or officer for receipt, on production of the notice or certificate of such assessment, at the time of payment of the said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments) to make an allowance at the rate of four pounds per centum per annum out of the sum so paid in advance, calculated upon such sum for the period by which the same shall be paid sooner than the period prescribed by this act for the payment thereof; and in every such case the said receiver-general or officer for receipt shall give the person paying the same a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number or letter therein mentioned; and all such allowances shall be made at the time of paying the said duties; and such certificates as aforesaid, being delivered at the respective offices of the commissioners for executing this act, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

142. And be it enacted, that upon the payment of any such sum of money as aforesaid, the said receiver-general, or officer for receipt, shall give such certificate as aforesaid, for the whole of the sums so paid, or separate certificates in like form, for such portions thereof as shall be required, which certificates shall severally be cut off indentwise from the counter cheques thereof, which counter cheques are to remain with the said receiver-general, or officer for receipt; and every such certificate shall be denominated in the body thereof to be on account of payments made in discharge of the duties assessed by virtue of this act; and upon the delivery of any such certificate as last aforesaid to the said commissioners for general purposes or at their office, in discharge of the whole or any part of the said duties assessed or charged upon the person delivering such certificate, the said commissioners or their clerk shall, if required,

Duties may be paid in advance, subject to discount.

One certificate or separate certificates shall be given as required for the duties so paid.

On delivery of certificates to the commissioners, the clerk to give a receipt which shall

be a discharge
for the
duties.

indorse in writing on the back of the certificate to be given by them or him in such case, the amount of the number of instalments of the said duties to be discharged by such payments, which receipts of the said commissioners or their clerks as aforesaid, shall be received, without further proof, as evidence of such payments, in all courts and places, and before all persons whatever.

After assess-
ment made by
special com-
missioners of
duties under
Schedule (D.)
parties may
compound
thereon for
three years.

143. And whereas it is expedient to relieve persons who may be willing to compound on the terms hereinafter mentioned for the duties on the profits and gains described in the said Schedule (D.) from making any further return of such profits and gains chargeable in the second and third years of the term limited for the continuance of this act; be it enacted, that every person desirous of compounding for the said duties shall deliver the list and statement of his profits and gains chargeable under the said Schedule (D.), in the first year of this act, to the assessor of the parish or place in which such profits are chargeable, in order to an assessment of the duties thereon being made by the said commissioners for special purposes, and such person shall at the same time also deliver to the said assessor a notice signed by such person of his desire to compound for the duties thereon in the manner allowed by this act; and when such assessment shall have been made by the said commissioners (any appeal allowed by this act and made against the same having been first determined), it shall be lawful for the said commissioners for special purposes to contract and agree with such person for a composition for the said duties, on the terms hereinafter mentioned, for the period of three years, limited for the continuance of this act; provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined; and the terms of such composition shall be the payment, in each and every year of the said term, of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of one shilling for every twenty shillings of the sum assessed as aforesaid, which addition shall be made by the said commissioners to the said assessment so made for the first year of the said term, and in each subsequent year thereof the assessment of the said duties under Schedule (D.) upon the person who shall have entered into such contract of composition, shall be made by the commissioners for special purposes in a sum equal to the aggregate amount of the said first year's assessment, with the said

Terms of
composition.

additional rate thereon; and it shall not be necessary for such person to deliver any further list, declaration or statement of profits described in the said Schedule (D.), during the said term of composition: Provided always, that if the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made without the said additional rate shall be collected, levied and recovered, in like manner as any other assessment made by the commissioners executing this act.

Not necessary to deliver statements in subsequent years.

On refusal to sign contract, assessment to be collected in the usual course.

144. And be it enacted, that the contract of composition may be made in the following form; videlicet,

Form and requisites of contract of composition.

‘Whereas an assessment of the duties on profits and gains chargeable under Schedule (D.) of an act passed in the year of queen Victoria, intituled, “An Act [set forth the title of this act] hath been duly made by two of the commissioners for special purposes, acting in the execution of the said act, upon A. B. of, &c.” in the sum of , for the year ending on the fifth day of April, one thousand eight hundred and forty-three, and the said A. B. is desirous of compounding for the said duties, as allowed by the said act for the term hereinafter mentioned:

‘We the undersigned, two of the commissioners for special purposes, acting in the execution of the said act, have, by virtue and in pursuance of the power and authority thereby given to us in this behalf, contracted and agreed with the said A. B. for a composition for the said duties, chargeable or which may become chargeable upon him, under the said Schedule (D.), during the term of three years, to be computed from the fifth day of April, one thousand eight hundred and forty-two, and the following are the terms of such composition; (that is to say),—The said A. B., his heirs, executors or administrators, shall well and truly pay to

‘for the use of her majesty, in each and every year of the said term, the sum of (being the amount of the said assessment, together with an addition thereto at and after the rate of one shilling for every twenty shillings of the sum assessed as aforesaid) by four equal quarterly instalments; (videlicet)

‘First instalment, on or before the twentieth day of June;

‘Second instalment, on or before the twentieth day of September;

‘Third instalment, on or before the twentieth day of December;

‘Fourth instalment, on or before the twentieth day of March;

' in each and every year of the term aforesaid: Provided
 ' always, that the instalments now due and payable
 ' according to the tenor of this contract shall be paid to-
 ' gether with the instalment, on or before the
 ' day of now next ensuing.

' Dated this day of

' (Signed)

{ Commissioners for special purposes
 under the act Vict. cap.

' Witness to the signing hereof, }

' by the said A. B. }

' A. B. the party hereto.'

' Inspector [or surveyor] of taxes.'

Contract to be
 an authority
 for making an
 annual as-
 sessment on
 the party
 compounding
 in the
 amount spe-
 cified;

and the
 amount to
 be a debt to
 her Majesty,
 and recover-
 able accord-
 ingly.

Composition
 to cease on
 the 5th April
 next after
 the death,

And every such contract of composition shall be made in two parts, which shall be severally signed by two commissioners for special purposes, and by the person compounding, the signing whereof by such person shall be witnessed and attested by the inspector or surveyor of the district in which such person shall reside, or be chargeable for the said duties, and one of such parts of the said contract so signed shall be delivered to the person compounding, and the other part shall be transmitted to the head office for stamps and taxes in England or Scotland, as the case may be; and every such contract shall be an authority for the commissioners for special purposes to make an assessment on the party compounding for each respective year of the said term of composition in the sum specified in such contract as the annual amount to be paid for such composition, and to cause the same to be collected, levied and paid over at such times and in such manner, and by all or any of such ways and means as are herein respectively appointed, prescribed or authorized in relation to any other assessment made by commissioners acting in the execution of this act: Provided always, that whether any such assessment as hereinbefore authorized to be made on the party compounding shall be made or not, the sum specified in such contract of composition as the annual amount to be paid by the party compounding, and the several instalments thereof, when and as they respectively become payable according to the tenor and effect of such contract, shall be a debt due to the Queen's Majesty from the said party compounding, his heirs, executors and administrators, and shall be recoverable by all or any of the ways or means by which any such debt may be recovered, together with full costs of suit, and all charges and expenses attending the same: Provided also, that if any person who shall have compounded as aforesaid shall die or become bankrupt or insolvent before the expiration of the said term of three years, his contract

of composition shall cease and determine on the fifth day of April next after his death, bankruptcy or insolvency, save and except as to any instalment of duty which before the said day shall have become payable and shall then remain unpaid. bankruptcy or insolvency of compounder.

145. And be it enacted, that if any person who shall propose to compound for the duties chargeable under Schedule (D.) of this act, shall wilfully make or deliver any false list, declaration or statement of profits or gains described in the said Schedule, or wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this act to be stated in such list, declaration or statement, or if any person shall by any fraudulent means procure an assessment to be made upon him for a less amount of the said duties than he shall be chargeable with, in order to compound thereon, or if any person shall by any fraudulent means whatever cause or procure a contract of composition to be made or entered into with him for a less amount of duty than he ought to be charged with, every person so offending in any of the cases aforesaid shall forfeit the sum of fifty pounds, and the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made: Provided nevertheless, that any sum of money which may have been paid under or in pursuance of such contract shall be forfeited to her Majesty. Penalty for fraud in compounding.

146. And be it enacted, that the duties hereby granted, contained in the Schedule marked (E.), shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment. Duties in Schedule (E.) and rules, deemed part of this act.

SCHEDULE (E.)

RULES for charging the said Duties.

First.—The said duties shall be annually charged on the persons respectively having, using or exercising the offices or employments of profit, mentioned in the said Schedule (E.), or to whom the annuities, pensions or stipends, mentioned in the same Schedule, shall be payable, for all salaries, fees, wages, perquisites or profits whatsoever, accruing by reason of such offices, employments or pensions, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any act of parliament, where the same have been really and bona To be charged for all salaries, fees or profits. After deducting duties chargeable ou

the same by
act of parlia-
ment.

Provision
respecting
arrears on
quitting office
or dying.

Duties to be
assessed for
all offices in
the place
where the
commis-
sioners exe-
cute their
offices.

Description
of offices to
be charged.

vide paid and borne by the party to be charged; and each assessment in respect of such offices or employments shall be in force for one whole year, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such office or employment on the person for the time having or exercising the same; provided that the person quitting such office or employment, or dying within the year, or his executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his successor shall be repaid such sums as he shall have paid on account of such portion of the year as aforesaid; and each assessment in respect of such annuity, pension or stipend, shall be in force for one whole year, unless the same shall cease or expire within the year, by lapse, death or otherwise, from which period the assessment thereon shall be discharged:

Second.—The said duties to be assessed by the respective commissioners for all the offices in each department in the place where the said commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors, for the time being:

Third.—The said duties shall be paid on all public offices and employments of profit of the description hereinafter mentioned within Great Britain; (videlicet) any office belonging to either house of parliament, or to any court of justice, whether of law or equity, in England or Scotland, Wales, the duchy of Lancaster, the duchy of Cornwall, or any criminal or justiciary or ecclesiastical court, or court of admiralty, or commissary court, or court martial; any public office held under the civil government of her Majesty, or in any county palatine, or the duchy of Cornwall; any commissioned officer serving on the staff, or belonging to her Majesty's army in any regiment of artillery, cavalry, infantry, royal marines, royal garrison battalions, or corps of engineers or royal artificers; any officer in the navy, or in the militia or volunteers; any office or employment of profit held under any ecclesiastical body, whether aggregate or sole, or under any public corporation, or under any company or society, whether corporate or not corporate; any office or employment of profit under any public institution, or on any public foundation, of whatever nature or for whatever

purpose the same may be established; any office or employment of profit in any county, riding or division, shire or stewardry, or in any city, borough, town corporate or place, or under any trusts or guardians of any fund, tolls or duties, to be exercised in such county, riding, division, shire or stewardry, city, borough, town corporate or place, and every other public office or employment of profit of a public nature :

Fourth.—The perquisites to be assessed under this act shall be deemed to be such profits of offices and employments as arise from fees, or other emoluments, and payable either by the crown or the subject, in the course of executing such offices or employments, and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding; such years in each case respectively ending on the fifth day of April in each year, or such other day of each year on which the accounts of such profits have been usually made up :

Fees or other emoluments may be estimated on the profits of the preceding year, or on an average of three years:

Fifth.—In all cases where any salaries, fees, wages or other perquisites or profits, or any annuities, pensions or stipend shall be payable at any public office, or by any officer of her Majesty's household, or by any of her Majesty's receivers or paymasters, or by any agent employed in that behalf, the duties chargeable under this act, in respect of such salaries, fees, wages, perquisites or profits, or in respect of such annuities, pensions or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites or profits, or upon such annuities, pensions or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions or stipends respectively (not being otherwise paid), in the manner directed by this act; and whenever the same so payable shall be assessed by the commissioners for general purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the office where the same are payable, in order that the amount so assessed may be there stopped or detained :

The duties on salaries, fees, pensions, &c. payable at any public office, to be stopped in case of non-payment.

Sixth.—In all cases where the salaries, fees, wages, allowances or profits of any officer chargeable to the said duties shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties, and the salaries, fees, wages, perquisites or profits shall be

Duties on salaries, &c. not arising from offices mentioned in the foregoing rule, to be

stopped by persons paying such salaries, fees, &c.

payable at such office by any officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, the duties chargeable under this act in respect of such salaries, fees, wages, perquisites or profits shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this act.

Such portion of the duties as are charged with sums payable to any other persons, to be deducted out of such sums.

Seventh.—Such portion of the said duties on offices or employments of profit, or on annuities, pensions or stipends, as are charged with any sum of money payable to any other person, shall be deducted out of the sum payable to such other person as a like rate on such sum would amount unto; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums:

Duty paid by the principal in an office, upon salary paid to his deputy or clerk, to be deducted out of such salary.

Eighth.—Such portion of the said duties, charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary, fees, wages, perquisites or profits of such principal, shall be deducted out of the salary or wages so payable as a like rate on such salary or wages would amount unto; and all such deputies, clerks and other persons so employed, shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages:

Payments on receipt of salaries, &c. or in passing accounts, or upon the receipt of pensions to be deducted.

Ninth.—In estimating the duty payable for any such office or employment of profit, or any pension, annuity or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such pension, annuity or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said commissioners, and proved to their satisfaction.

Pensions payable out of a branch of revenue, to be charged by the commissioners there.

Tenth.—In all cases where any annuity or pension shall be payable out of any particular branch of the public revenue, and at the office of that branch of revenue, the commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout.

Persons assessed for

147. And be it enacted, that every person to be assessed for his office or employment, shall be deemed to

have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of Great Britain; and all assessments made on any inferior officer, wherever he shall exercise his office or employment, shall be rated accordingly in the same district where such head office shall be established; and every office shall be deemed to belong to and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the same commissioners by whom such inferior officer shall be chargeable for his office; provided that where any such appointment shall be held under the great seal or privy seal, either of England or Scotland, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the commissioners of her Majesty's treasury, and the same shall not be exercised in the department of the treasury, then the officer holding the same shall be assessed in that department where the same shall have been executed: Provided also, that nothing herein contained shall be construed to limit the right hereinbefore given to commissioners of the district, of assessing offices before described within their respective jurisdictions, although such offices or any of them may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

offices to be deemed to have exercised the same at the head office.

In what departments officers shall be assessed.

148. Provided always, and be it enacted, that nothing herein contained shall extend or be construed to extend to charge any person resident in Ireland with the duties contained in the said Schedule (E.) in respect of any public office or employment, the duties whereof are necessarily and permanently performed in Ireland.

Duties not to extend to offices necessarily executed in Ireland.

149. Provided always, and be it enacted, that the like allowances shall be granted to the trustees of the British Museum, in respect of any charge under Schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned in No. VI. of that schedule; and the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this act; and no

Certain allowances to trustees of British Museum, and the like exemptions as now allowed to charitable institutions.

salary or payment made or to be made out of her Majesty's exchequer to such trustees for the use of such institutions, shall be charged at the said exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

Commissioners on offices to take the oaths prescribed, and to have power to appoint clerks, assessors, and collectors from the officers in their departments.

150. And be it enacted, that the several commissioners authorized to act in the execution of this act in relation to the duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet in some convenient place, in order to qualify themselves by taking the oaths prescribed by the said recited acts relating to the duties of assessed taxes, and shall have power to elect a clerk and assessors; and in cases where the duties cannot be stopped and detained at the department of office of the said commissioners, or for which the said respective commissioners shall act, collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognizance of the same commissioners, which assessors shall, within a time to be fixed by the respective commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this act, with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this act, at the rate of sevenpence for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds, nor less than twenty pounds, which said assessors are hereby strictly enjoined and required with all care and diligence to charge and assess themselves and all other officers, clerks and persons employed in their respective departments of office; and with respect to the duty on pensions or stipends, to charge and assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this act; and every such assessor shall have free access to all documents and papers whatever in their respective offices touching the salaries, fees, wages, perquisites and profits of any officer, clerk or person aforesaid, belonging to their respective of-

All such assessors to have access to documents, and may require returns.

fees, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this act, that they may be enabled to make a true assessment in pursuance thereof.

151. Provided always, and be it enacted, that no person shall in respect of the profits arising from offices or from pensions or stipends chargeable before the respective commissioners appointed for those purposes in their respective departments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension or stipend, in pursuance of any general notice hereinbefore directed, nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

Statements of profits arising from offices not required under a general notice.

152. And be it enacted, that in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions or stipends, and the claim to such exemption shall be preferred and examined, and the merits thereof shall be heard and determined under the regulations of this act with respect to other assessments.

The full value of offices to be stated, although exemptions are claimed.

153. And be it enacted, that where any office or employment of profit chargeable by this act is or shall be executed by deputy, such deputy shall in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments or profits of any officer or officers in any such office shall be receivable by any one or more of the said officers for the use of such officer, or as a fund to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites or profits shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof; and in case of refusal or non-payment thereof, shall be liable to such distress as by this act is prescribed against any person having the office or employment, and to all other remedies and penalties respectively herein contained.

Deputies to pay for principals, where they are in the receipt of the profits.

Officers receiving salaries or fees to be answerable for duties.

Assessors to be furnished with accounts of salaries, &c. in public departments ;

and may require returns of salaries and profits of offices ;

To make up their assessments from the documents in their offices, and deliver them to the commissioners.

154. And be it enacted, that the proper officers, or their respective deputies, and the receivers and paymasters in every public department of office, and in every other office for which commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively ; and any agent by whom any salaries, fees, wages, perquisites or profits shall be payable, shall upon request to him made by the assessors of the said duties, deliver, gratis, true lists or accounts of all such salaries, fees, wages, perquisites and profits received by him, and belonging to such officers respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said assessors in charging the same ; and if the said assessors shall be dissatisfied with such accounts, it shall be lawful for them to require any officer whose office shall not be truly valued in such account, to prepare and produce to them within the like period of time as is limited for the returns of other accounts by this act, a list or account of the salaries, fees, wages, perquisites and profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeitures contained in this act for not making other returns hereby required ; and from the documents and papers in their respective offices the said assessors shall make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall in like manner as is before directed with respect to assessors for any parish or place, bring in their said assessments to the respective commissioners for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable ; and the said respective commissioners for the duties on offices shall in all cases, where collectors are authorized to be appointed, cause the like duplicates to be made thereof, and delivered to collectors, with like warrants to collect the said duties as are before directed to be given to collectors for any parish or place, and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of any parish or place : Provided always, that in all cases where the duties, and any salaries, fees, wages, perquisites or profits of any public office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective commissioners shall cause the like duplicates to be de-

livered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the authority of this act, and shall be answerable for the same, and the money so detained of the duty on annuities, pensions or stipends shall be accounted for and paid in the manner hereinafter directed.

155. And be it enacted, that where any person having, using or exercising any office or employment of profit, which shall be charged to the duties by this act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer, or in the hands of any agent employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person having, using or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the commissioners for raising the duties on the said offices shall and may, by writing, under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this act, to the commissioners for executing this act in relation to lands, tenements and hereditaments, in the parish or place where such officer shall reside; and such last-mentioned commissioners are hereby authorized and required, upon receipt of such certificate, by warrant under their hands and seals, to authorize and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer shall reside, to levy the same by such ways and means as they are authorized to levy the duties charged by them respectively in pursuance of this act; and such collectors are hereby required to execute such warrant accordingly, and which shall be executed under the like powers, and in like manner as is hereinafter directed, and as if such officer were charged to the said duties in such parish or place; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

156. Provided always, and be it enacted, that no qualification shall be required of any of the officers or persons herein described to be commissioners for the duties on offices, or on employments of profit, or on pensions, stipends, annuities, interest or dividends, contained in the said several schedules, who shall act as such commissioners by virtue of their several offices, other than such offices respectively; any thing herein contained to the contrary notwithstanding.

Duties on offices which cannot be stopped to be certified in case of non-payment to the commissioners of the district where the parties reside, who shall issue their warrants for levying the same.

No qualification to be required of commissioners on public offices and pensions.

Officers acting in raising the duties on offices liable to penalties for default.

157. And be it enacted, that the respective assessors and collectors appointed to raise and assess, or levy, collect and pay the sums of money to be charged on offices or employments of profit, or on annuities, pensions or stipends, payable by her Majesty, by virtue of this act, and also the inspectors and surveyors acting in relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively for the like offences by the said acts relating to the duties of assessed taxes.

When duties are to be detained.

158. Provided always, and be it enacted, that such of the said duties granted by this act, which may be detained or stopped, and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively detained at such times in each year as the said sums shall be payable to the person entitled thereto.

What deductions shall not be allowed in computing the duties to be charged under this act.

159. And be it enacted, that in the computation of duty to be made under this act, in any of the cases before mentioned, either by the party making or delivering any list or statement required as aforesaid, or by the respective assessors or commissioners, it shall not be lawful to make any other deductions therefrom than such as are expressly enumerated in this act, nor to make any deduction on account of any annual interest, annuity or other annual payment to be paid to any person, out of any profits or gains chargeable by this act, in regard that a proportionate part of the duty so to be charged is allowed to be deducted on making such payments; nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure or concern, or in any profession, employment or vocation.

Commissioners to settle difference respecting deductions to be made on account of duties.

160. And be it enacted, that if any difference shall arise between tenant and landlord, or any other persons to whom any interest, rent, rent-charge, annuity, fee-farm rent, rent-service, quit-rent, feu-duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid, or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments or heritages, his executors, administrators or assigns, touching the proportion of duty to be paid or allowed by either party, the respective commissioners for general purposes in their several districts shall

have authority, and they are hereby required, to settle the proportions of such payments and deductions as shall be according to the directions of this act; and in default of payment, to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party as the case may require; and the judgment and determination of such commissioners shall be final.

161. And be it enacted, that the several inspectors and surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the returns made by any person under the directions of this act; and in case any of them shall be dissatisfied either with the returns so made, or the estimate of the assessor thereon, or shall discover any error or omission in such estimate, or that any deduction hath been allowed not authorized by this act, they shall charge the same according to the best of their judgment, in the full amount at which the same ought to be charged; and the said inspectors and surveyors shall also be at liberty respectively to inspect and examine all and every the assessments of the said duties, or any of them, made under the authority of the respective commissioners before-mentioned, as well before as after the commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if they shall respectively think fit, and every person in whose custody such returns are, is hereby required, upon the request of any such inspector or surveyor as aforesaid, to deliver the same into his custody for the purposes of this act, taking his receipt for the same; and every person in whose custody any such assessments shall be, is also hereby required, upon the request of such inspector or surveyor as aforesaid, to produce the same, and such inspector or surveyor is hereby authorized to take charge of the same, until he shall have taken such copies of or extracts from the same as may be necessary for his better information; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid, shall forfeit the sum of fifty pounds; and if any such inspector or surveyor shall find or discover, upon his survey or examination, or otherwise, that any person, corporation, company or society who ought to be charged with the said duties, or any of them, shall have been omitted to be charged therewith, or shall have been under-rated in the assessment, or that any person or the officer of any corporation, company or society, liable to the said duties,

Inspectors and surveyors to have access to returns and assessments, with liberty to amend them, and make surcharges.

or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this act, or that the assessors have neglected to require a return in any case where a return ought to have been required from any person, corporation, company or society, according to the intent of this act, so that such person, corporation, company or society, shall not have been fully charged to the said duties, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default, and the full amount of the duty which ought to be paid by way of surcharge, to the said respective commissioners for putting in execution this act in relation to the duties on which such surcharge shall be made, in the manner and under and subject to the rules and regulations prescribed and contained in the said two several recited acts of the forty-eighth and fiftieth years of the reign of King George the Third hereinbefore recited or referred to.

Surcharges, if confirmed, to be in treble duty in certain cases.

Upon appeal, the whole or a part of the treble duty may be remitted.

Payment of overplus.

Increase of duty, &c. by surcharge to be certified to commissioners of

162. And be it enacted, that upon every surcharge allowed upon appeal by the said commissioners upon the certificate of the inspector or surveyor, as directed by this act, in cases where no such declaration shall have been delivered, as in the said recited act of the fiftieth year of the reign of King George the Third is required, or the commissioners shall be dissatisfied with the same, the assessment shall be made in treble the rate of duty prescribed in the said respective schedules of this act on the amount of the duty surcharged: Provided always, that if upon appeal such declaration as aforesaid shall have been delivered, and if the said commissioners shall be satisfied therewith, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant on the subject-matter of appeal, and that the party hath not been guilty of any wilful default, neglect or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the said treble duty; and the overplus of the sum so charged above the said rate or duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the officer for receipt to the use of her Majesty; which increase of duty made by occasion of such surcharge, together with the overplus aforesaid above the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under

this act, the commissioners for executing this act who shall have confirmed such surcharge or made such increase, shall at the same meeting certify under their hands to the commissioners of stamps and taxes, who shall have authority, under and subject to such rules and regulations as shall have been made by the commissioners of her Majesty's treasury in that behalf, to direct the said officer for receipt to pay to the said inspector or surveyor, out of the increased duty and overplus aforesaid, such sum of money as shall appear to the said commissioners of stamps and taxes to be an adequate reward for the labour and diligence of the said inspector or surveyor.

163. Provided always, and be it enacted, that any person charged or chargeable to the duties granted by this act, either by assessment or by way of deduction from any rent, annuity, interest or other annual payment to which he may be entitled, who shall prove before the commissioners for general purposes in the manner hereinafter mentioned that the aggregate annual amount of his income, estimated according to the several rules and directions of this act, is less than one hundred and fifty pounds, shall be exempted from the said duties, and shall be entitled to be repaid the amount of all deductions or payments on account thereof in the manner hereinafter directed, except so much of such duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from or out of any payment to which such claimant may be or become liable; and such exemption shall be claimed and proved, and the proceedings thereupon shall be had before the commissioners for general purposes in the district where the claimant shall reside, pursuant to and under the powers and provisions by which the duties in Schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the rules and directions hereinafter contained.

164. And be it enacted, that every person claiming to be entitled to such exemption as last aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations and statements required by this act (or within such further time as the said commissioners shall for special cause assigned allow), deliver or cause to be delivered to the assessor of the parish or place where such claimant shall reside, a notice of his claim for such exemption, together with a declaration and statement, signed by such claimant and in such form as may be provided under the authority of this act, declaring and setting

stamps and taxes, who shall have authority to reward inspector or surveyor.

Exemption of persons whose income is less than 150*l.* per annum.

Mode of claiming exemption and of proceeding on such claim.

forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person for or on account of the duty made payable by this act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the authority of this act, from or out of any payment to which he may be or become liable; which declaration and statement every inspector or surveyor shall be at liberty to peruse and examine and to take copies of or extracts from, under the like powers as in other cases; and in every case where such claim for exemption shall be made in manner aforesaid, the assessor shall transmit such notice, declaration and statement to the said commissioners, and if the inspector or surveyor shall not object to such declaration within forty days after such transmission or within such further time as the commissioners, on just cause, shall allow to him to make such objection, it shall be lawful for the said commissioners to allow such claim of exemption, and to discharge the assessment made upon any property or profits of such person, either in his own name or in the name of his lessee or tenant within the district of the said commissioners; and if it shall appear that any property or profits of such person is or are assessed, or liable to be assessed, in any other district, the said commissioners shall certify to the commissioners of stamps and taxes, in such form as shall be provided under the authority of this act, the allowance of such exemption; and the said last-mentioned commissioners shall direct the assessment made upon any property or profits of such claimant, either in his own name or in the name of his lessee or tenant in any other district, to be discharged, and the same shall be discharged accordingly: Provided always, that in case the inspector or surveyor shall object to any such claim as aforesaid in writing, suggesting to the said additional commissioners that he hath reason to believe that the income of such claimant, or any other particular required by this act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, then and in such case the merits of such claim for exemption shall be heard and determined upon appeal before the commissioners for general purposes, under and subject to such rules, regula-

If inspector or surveyor object to the claim, the same to be determined by the commissioners for general purposes.

tions and penalties as other appeals under this act are directed to be heard and determined, and if such claim shall be allowed on appeal as aforesaid, the said commissioners for general purposes shall grant and issue all necessary certificates consequent thereon.

165. Provided always, and be it enacted, that if it shall be proved to the satisfaction of the commissioners for general purposes, that any person whose claim for exemption has been allowed, in manner aforesaid, has been charged to and has paid any of the duties hereby granted by way of deduction from any rent, annuity, interest or other annual payment to which he may be entitled, and from which a deduction is authorized to be made by this act, or that such person has been assessed and has paid such duties in respect of any annuity, dividend, pension or stipend payable to him out of the public revenue of the United Kingdom, then and in such case it shall be lawful for the said commissioners for general purposes, to certify what shall have been so proved before them to the commissioners for special purposes, at the head office for stamps and taxes in England, by a certificate in such form as shall be provided under the authority of this act, specifying and describing the amount, and the particular nature of the payment out of which, and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension or stipend, in respect of which such claimant has been assessed, and the duties whereon he has paid; and thereupon the said last-mentioned commissioners shall issue to such claimant an order for the repayment to him of the amount of the duties certified to have been paid as aforesaid, and such order shall be directed to the receiver general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this act, or to a distributor or sub-distributor of stamps, and shall authorize and require the repayment of the said duties in like manner as is hereinbefore provided with respect to the allowances to be granted under No. V. of Schedule (A.) of this act.

On proof that persons entitled to exemption have been charged duties by deduction from any annuity, dividend, rent, &c., commissioners to grant a certificate thereof, which shall authorize the collector or receiver to repay the amount of such duties.

166. And be it enacted, that if any person shall be guilty of any fraud or contrivance in making any such claim, or in obtaining any such exemption or any such certificate as aforesaid, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged or been entitled, under the authority of this act, to charge against any other person, or which he

Penalty for making fraudulent claims of exemption.

may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain from or out of any payment to which such person claiming exemption as aforesaid may be or become liable, or if any such person shall fraudulently make a second claim for the same cause, every such person so offending in any of the cases aforesaid shall forfeit the sum of twenty pounds, and treble the duty chargeable in respect of all the sources of his income, and as if such claim had not been allowed; and if any person shall knowingly and wilfully aid, abet or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting or assisting shall forfeit the sum of fifty pounds.

Income arising from lands, how to be estimated with reference to claims for exemption.

167. And be it enacted, that the annual value of lands, tenements, hereditaments or heritages belonging to or in the occupation of any person claiming the said exemption, shall be estimated, for the purpose of ascertaining his title to such exemption, according to the rules and directions contained in the said several Schedules (A.) and (B.) respectively; and that the income arising from the occupation by such claimant of lands, tenements, hereditaments or heritages, chargeable under the said Schedule (B.) shall be deemed for the purpose aforesaid to be equal in England to one-half and in Scotland to one-third of the full annual value thereof, estimated according to the said rules and directions; and where such claimant shall be the proprietor as well as the occupier of any such lands, tenements, hereditaments or heritages, the amount deemed by this act as aforesaid to be the income arising from the occupation of such lands, tenements, hereditaments or heritages shall be added to the amount of the full annual value thereof, and the aggregate amount shall be deemed for the purpose aforesaid to be the income of such claimant, arising from the lands, tenements, hereditaments or heritages of which he shall be the proprietor and occupier as aforesaid; and the income arising from any lease of or composition for tithes shall be deemed, for the purpose aforesaid, to be equal to one-fourth of the full annual value of such tithes, estimated in manner aforesaid.

Joint tenants, &c., may severally claim exemptions.

168. And be it enacted, that coparceners, joint tenants, or tenants in common, of the profits of any property whatever, and any joint tenant or tenants of lands or tenements in partnership, being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same; and any partners carrying on trade, or exercising

any profession together, and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemption according to their respective shares and interests in the manner before directed; and such claims being duly proved to the satisfaction of the commissioners to whom the same are made, may be proceeded upon as in the cases of several interests: Provided always, **Exceptions.** that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let or under-let, without relinquishing the possession by the lessor, or where the lessee or tenant shall not be exclusively in the possession and occupation of the lands so let.

169. Provided always, and be it enacted, that every such claim for exemption shall be made to the commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not, except where the whole income of the claimant shall arise from an office or employment of profit, the duties whereon are cognizable before the commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to and allowed by the commissioners of such department wherein the said duties are cognizable under the regulations of this act; and if such claimant shall be out of Great Britain, an affidavit stating the several matters required by this act, taken before any person having authority to administer an oath in the place where such claimant shall reside, in any matter relating to any part of the public revenue of Great Britain, may be received by the respective commissioners for executing this act, in relation to the assessment on which such claim shall be founded. **Claim to be made where the claimant resides, or in the case of officers, pensions and stipends, before the commissioners of the department.**

Persons out of Great Britain may claim by affidavit.

170. And be it enacted, that any such claim for exemption may be made by any guardian, trustee, attorney, agent or factor on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described, in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as hereinbefore directed. **Claims may be made by agents or trustees on account of others.**

171. And be it enacted, that whenever any person shall have been assessed to any of the duties granted by this act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall by any error or mistake be again **Commissioners to grant relief from double assessments.**

assessed for the same cause, and on the same account, and for the same year, it shall be lawful for him to apply to the commissioners for general purposes acting for the division or place for which he shall have been so assessed by error or mistake as aforesaid, for the purpose of being relieved from such double assessment; and the said commissioners, on due proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be vacated, and which proof may be either by a certificate of the assessment made on the party, under the hands of the commissioners by whom he shall have been rightly assessed according to the directions of this act for the matter or cause in question, certifying that such matter or clause is included in an assessment made by them on the same party, on the same account and for the same year, or by other lawful evidence given of those facts, on the oath of any credible witness; and whenever it shall be proved to the satisfaction of the commissioners of stamps and taxes, that any such double assessment as aforesaid hath been made, and hath not been vacated, and that payment hath been made of both assessments, it shall be lawful for the said commissioners of stamps and taxes to order and direct the receiver-general of stamps and taxes, or any officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him, and paid as aforesaid.

Commissioners to issue duplicates of assessments to collectors with warrants to collect the same.

172. And be it enacted, that the respective commissioners, executing this act in relation to any of the duties hereby granted, shall within one calendar month after the first day of hearing appeals, all appeals then made being first determined, issue out and deliver to the respective collectors duplicates of the assessments of the aforesaid duties, charged at the respective rates mentioned in the respective schedules of this act, together with their warrants, as directed by the said several acts relating to the duties of assessed taxes, for the speedy and effectual levying and collecting of the said duties assessed under this act, as the same shall become payable by quarterly instalments, as herein directed, distinguishing the amount charged under each of the said schedules: Provided always, that all such duties as shall be assessed or charged under any of the provisions of this act, if not paid, levied or collected according to the directions herein mentioned, shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same; and when so recovered, the said duties shall be paid to the proper officer for receipt, in aid of the parish or place answerable for the same.

173. And be it enacted, that where any person chargeable with the duties hereby made payable as aforesaid, shall be under the age of twenty-one years, or where any person so chargeable shall die, in every such case the parents, guardians or tutors of such infant, upon default of payment by him, and the executors and administrators of the person so dying, shall be and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with; and if such parents, guardians or tutors, or such executors or administrators shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties; and all parents, guardians or tutors making payment as aforesaid shall be allowed every sum paid for such infants, in their accounts, and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Parents and guardians liable for infants, and executors for persons dying.

174. And be it enacted, that in England the parish or place in which any assessment shall have been made of the duties granted by this act, under any of the schedules marked respectively (A.), (B.) or (D.) shall be answerable for the amount of the duties which shall have been so charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the said acts relating to the duties of assessed taxes, by the collector appointed for such parish or place, and also for such collector duly paying the sums by him received to the proper officer for receipt of the said duties according to such regulations; and any of the arrears of the said duties by this act granted, caused by or arising from any neglect, default or failure of any collector, for which any parish or place shall be answerable as aforesaid, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year, in the assessment of the same duties on which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods and directions by which the original assessment was made, to

Parish to be answerable for collectors in England.

Arrears to be re-assessed.

be raised and levied in such manner as any assessment may be by virtue of this act raised and levied under the regulations of the said acts respectively.

Commissioners to adjust times of payment if the appointed days are elapsed; and sums to be paid, not less than the amount of two instalments on each day.

175. And be it enacted, that if it shall happen that this act shall not be executed previous to the time appointed for the payment of the first or any subsequent instalment of the said duties, or within the year of assessment, it shall be lawful for the commissioners executing this act, who shall have made or allowed any assessment after the period appointed for any such payment, which they are hereby declared to be competent to do from time to time when and as the same shall be necessary, to settle and adjust at what time and in what proportions any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable, regard being had to the number of days appointed for the payment of instalments then to come (if any) in the year of making the assessment; provided that on or before every quarterly day of payment as herein mentioned, after the making of such assessment in the same or any subsequent year, the said commissioners shall direct at least the amount of two quarterly payments to be made, until all arrears, either for that or any former or subsequent year, shall have been completed.

Assessments to be for one year, payable by four instalments.

176. And be it enacted, that every assessment to be made under this act within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year; and every assessment made after the expiration of any year in which the same ought to have been made, shall be deemed to be for the whole of the year current when the assessment ought to have been made, and such year shall commence from the fifth day of April, one thousand eight hundred and forty-two, for the first assessment, and for every subsequent assessment during the continuance of this act from the fifth day of April in such year, and the said duties which shall be charged in England, except where the same shall be detained and stopped at the respective offices, shall be payable in each year by four quarterly instalments at the times following; videlicet, on or before the twentieth day of June for the first quarterly instalment, on or before the twentieth day of September for the second quarterly instalment, on or before the twentieth day of December for the third quarterly instalment, and on or before the twentieth day of March for the last quarterly instalment, in each year; and in Scotland, the said duties shall be payable by two half-yearly instalments; videlicet, on or

before the twentieth day of September for the first half-yearly instalment, and on or before the twentieth day of March for the last half-yearly instalment, the payment thereof for the first assessment to be regulated as to the proportion of the sums and times of payment by the respective commissioners, pursuant to the directions herein contained.

177. And be it enacted, that if any person shall come into any parish or place wherein such person shall not have been before charged to the said duties contained in any of the said schedules, for the same year, the assessor or collector, or any inspector or surveyor, shall give or leave notice in writing to or for such person to make out and deliver, within fourteen days next ensuing the day of giving such notice, a declaration in writing signed by him with his own proper name, which shall specify the name of the parish, or place and county wherein such person shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, he shall forfeit a sum not exceeding twenty pounds, and when in any case it shall not appear in the assessment of any parish or place for that year, that any person residing or being therein, shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful for the respective commissioners acting for the said district, and they are hereby required to proceed in manner before directed to assess such person to the said several duties, in like manner in every respect as if such person had been resident in such parish or place at the time of the publication of notices as directed by this act, unless such person shall prove to their satisfaction that he hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged; and if any person, before or after notice given to return a statement as aforesaid, shall remove out of such parish or place without returning such statement, or before an assessment shall be made on him with intent to evade an assessment, or if any person being assessed to the said duties shall remove out of the parish or place where he shall have been assessed to the said duties, without first paying or discharging all the said duties charged upon him, which shall

Persons come to reside in any parish in which they have not been before charged, the assessor to give them notice to declare where they were charged, or to deliver a statement for the purpose of being assessed.

Penalty on persons neglecting to deliver such statement.

Persons removing out of a parish or place, without first discharging the assessment or not leaving sufficient goods to

satisfy the arrear, subject to penalty.

Arrears to be levied by distress in the district where the party resides; and if not so levied or collected, to be recovered as a debt to her majesty.

Penalty on persons fraudulently changing their residence or converting property, or delivering false statements, or guilty of other fraud.

then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person shall reside in any other parish or place than that in which the assessment or charge shall be made on him, in pursuance of this act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the commissioners of the district in which such assessment or charge shall have been made, to certify to the commissioners of the district within which such person shall reside the amount of the assessment or charge made upon such person, and remaining in arrear and unpaid as aforesaid, and such last-mentioned commissioners shall thereupon cause the whole of the duty so remaining in arrear and unpaid as aforesaid to be raised and levied by and under their warrant, together with the costs and charges attending the same; provided that if no such certificate and warrant as aforesaid shall be made and issued, or the whole of such arrear of duty and costs and charges as aforesaid shall not be levied or collected in manner aforesaid, the same shall be recoverable as a debt to her majesty, together with full costs of suit, and all charges and expenses attending the same.

178. And be it enacted, that if any person who ought to be charged as directed by this act shall, by fraudulently changing or having changed his place of residence, or by fraudulently converting or having converted his property, or any part thereof; or by fraudulently releasing, assigning or conveying, or having fraudulently released, assigned or conveyed the same, or any part thereof, or by making and delivering any such statement or schedule as aforesaid, which shall be false or fraudulent, or having any property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same, or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art or contrivance whatsoever used or practised, shall not be charged and assessed according to the true intent and meaning of this act, every such per-

son shall, on proof thereof before the said respective commissioners for general purposes, acting for the district wherein such person shall be chargeable, be charged and assessed treble the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, over and above such former charge, treble the amount of the difference between the sum with which such person shall have been charged, and the sum with which he ought to have been charged, to be added to such assessment, and applied as in other cases as aforesaid.

179. And be it enacted, that no receipt, certificate of payment, contract of composition, affidavit, appraisement, or valuation, made or given in pursuance and for the purposes of this act, shall be liable to any stamp duty.

180. And be it enacted, that if any person upon any examination on oath or affirmation, or in any affidavit, deposition or affirmation authorized by this act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by the laws in force persons convicted of wilful and corrupt perjury are subject and liable to; and any indictment or information for perjury committed in any such affidavit, deposition or affirmation as aforesaid, whether the same shall be taken or made within Great Britain or without, shall and may be laid, tried and determined in the county where such affidavit, deposition or affirmation shall be exhibited to the commissioners in pursuance of this act.

181. And be it enacted, that if any person shall forge, counterfeit or alter, or cause or procure to be forged, counterfeited or altered, or knowingly or wilfully act or assist in forging, counterfeiting or altering any certificate of the commissioners of stamps and taxes or of any other commissioners acting in the execution of this act, or any certificate or receipt which the cashier of the Bank of England, or the receiver-general of stamps and taxes, or any officer for receipt, is by this act authorized to give on the receipt of any money payable under this act, or shall utter any such forged, counterfeited or altered certificate or receipt as aforesaid, with intent to defraud her majesty, or any body politic or corporate, or any person whomsoever, every person so offending, and being thereof law-

Receipts and other documents exempted from stamp duty.

Persons giving false evidence or swearing falsely, liable to the penalties of perjury.

Indictments may be tried in the county where the affidavit was exhibited.

Punishment of persons guilty of forging or altering certificates or receipts given under this act.

fully convicted, shall be adjudged guilty of felony, and shall be transported for a term not exceeding fourteen years.

Prescribing
the evidence
to be received
in court of
persons being
commission-
ers or officers.

182. And be it enacted, that if upon the trial of any indictment, information, suit or prosecution whatsoever, or in any proceeding relative thereto, under and by virtue of this act, or the said acts hereinbefore recited or referred to, or for any thing done in pursuance of this act, or for any offence committed against this act, or in any matter arising out of this act, or on occasion thereof, any question shall arise whether any person be or have been or was a commissioner or officer of or for the said duties hereby granted, or commissioned or appointed to act as such, then and in every such case proof may be made and admitted that such person was reputed to be or had acted as such commissioner or officer, or acted under such commission or appointment at the time respectively when the act, matter or thing in controversy upon such trial or other proceeding shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, appointment, nomination or other authority whereby such commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken by all judges, justices or commissioners before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear, any law or usage to the contrary thereof notwithstanding.

Allowance to
assessors,
collectors,
clerks and
other per-
sons.

183. And be it enacted, that the several assessors and collectors shall have three-pence in the pound for what money of the several duties by this act granted the several collectors shall pay to the proper officer for receipt, to be divided in each separate collection between the said assessors and collectors in equal proportion, and for the careful writing and transcribing the said assessments, warrants, estreats, and duplicates in due time, and for the due, speedy and effectual executing all matters and things directed to be performed under the said commissioners, and for the bearing and sustaining all incidental expenses attending the execution of this act, under the direction of the said respective commissioners in their several districts, the clerk of the respective commissioners, who shall perform the duties of his office within the respective times limited by this act, and shall have borne and sustained such incidental expenses, shall, by warrant under the hands of the said commissioners, have and receive from the respec-

tive officers for receipt two-pence in the pound of all such monies of the said several duties as shall be assessed in or by virtue of such warrants or certificates, and the clerk who shall not have borne and sustained such incidental expenses shall by like warrant have and receive one penny in the pound of all such monies as aforesaid; provided this act be carried into execution in due time, and in an effectual manner, for the district in which he shall be appointed the clerk, and all warrants or estreats be made, and the duplicates be delivered to the proper officer for receipt, and into the head office for stamps and taxes as aforesaid, within the times limited by this act, and not otherwise; and no person shall, under any pretence whatever, be entitled to any part of the reward hereby given to such clerk, except the assistant (if any) to such clerk, whose compensation shall be apportioned and settled by the respective commissioners; nor shall such clerk, under any pretence whatever, demand, take, or receive any fee, gratuity or perquisite, for any matter or thing to be done by him, by virtue and under the authority of this act, from any person other than the proper officer for receipt, in manner aforesaid: Provided always, that no such compensation shall be made to any assessor or collector, in respect of any sum detained or stopped under the authority of this act, or paid into the Bank of England, or in respect of any sums paid by the respective parties into the said bank, nor to any receiver, nor to any of the persons or corporations entrusted with the payment of annuities, dividends and shares paid out of any public revenue of Great Britain or elsewhere as aforesaid, other than such sum as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid, by the warrant of the commissioners of her majesty's treasury, for their pains and care in executing this act: Provided also, that it shall be lawful for the said commissioners of her Majesty's treasury to cause such further allowance to be made to such clerk as aforesaid who shall have faithfully performed his duty under this act, and shall have borne and sustained such incidental expenses as aforesaid, of any sum not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption made and allowed under this act, on the ground of income, as they shall, on consideration of the extent and population of the district, and the number of such claims, think proper to direct, and the certificate of the commissioners of stamps and taxes shall be an authority to the officers for receipt respectively to pay such further allowance.

Nonpayment of duties not to disqualify from voting at elections for members of parliament.

184. Provided always, and be it enacted, that no neglect or omission to pay within any limited period the duties assessed under the authority of this act in respect of any house or other building shall prevent any person from being admitted or retained on the register or list of persons entitled to vote in the election of a member or members to serve in parliament for any city or borough, or from voting at any such election.

Recovery of penalties and duties.

185. And be it enacted, that all pecuniary penalties imposed by this act shall and may be sued for, recovered and applied in such manner and form as is directed in regard to the pecuniary penalties imposed by the said acts respectively, passed in the forty-third year of the reign of King George the Third, relating to the duties of assessed taxes, the regulations whereof are hereby made applicable to the duties granted and the penalties imposed by this act; and that in any action, suit or proceeding by or on the behalf of her Majesty for the recovery of any such duties or penalties respectively granted or imposed by this act, such duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expenses attending the same: Provided always, that wherever by this act any increased rate of duty is imposed as a penalty or as part of or in addition to any penalty, every such penalty and all such increased rate of duty may be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

Monies arising from the duties to be paid into the Bank of England and transferred to the credit of the Exchequer.

186. And be it enacted, that all monies arising from the duties hereby granted (the necessary charges of raising and accounting for the same excepted) shall be paid into the Bank of England to the credit of an account, in the name of the receiver general of stamps and taxes, to be opened and kept for that purpose distinct and apart from all other monies, and shall be transferred to the credit of her Majesty's exchequer, in such manner, at such times, and under such authority, rules and regulations as are or may be appointed or made with regard to any other monies arising from duties under the care or management of the commissioners of stamps and taxes: Provided always, that out of the monies from time to time to arise from the said duties, it shall be lawful for the commissioners of her Majesty's treasury to settle and appoint such salaries and allowances for the service, pains and labour of the commissioners for special purposes, inspectors, surveyors and other officers to be employed in the execution of this act, and otherwise in relation thereto, and also to

The treasury to settle allowances for commissioners, surveyors and other officers, and to discharge incidental expenses.

discharge such incident charges and expenses attending the execution of this act, as the said commissioners of her Majesty's treasury shall think fit and reasonable in that behalf.

187. And be it enacted, that no letters patent granted by her Majesty or any of her royal progenitors, or to be granted by her Majesty, to any person, city, borough or town corporate within this realm, of any manner of liberties, privileges or exemptions from subsidies, tolls, taxes, assessments or aids, nor any statute granting any salary, annuity or pension, to any person free of any taxes, deductions or assessments, shall be construed or taken to exempt any person, city, borough or town corporate, or any of the inhabitants of the same, from the burthen and charges of any of the duties granted by this act, and all non obstantes in such statutes or letters patent made or to be made in bar of this act, are hereby declared to be void and of none effect; any such statutes, letters patent, grants or charters, or any clause of non obstante, or other matter or thing therein contained, or any law or statute to the contrary notwithstanding.

No person to be exempt by letters patent.

188. And be it enacted, that every provision in this act contained and applied to the duties in any particular schedule, which shall also be applicable to the duties in any other schedule, and not repugnant to the provisions for charging, ascertaining or levying the duties in such other schedule, shall, in charging, ascertaining and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed, anything herein contained to the contrary notwithstanding.

Provisions applied to any particular schedule, may extend to another schedule in charging the duty.

189. And be it enacted, that the schedule hereinafter mentioned marked (F.) shall be deemed a part of this act, as if the same had been inserted under a special enactment, provided that the several oaths therein mentioned shall be deemed and understood and taken to refer only to the duties contained in Schedule (D.) as aforesaid.

Schedule (F.) to be deemed part of this act.

SCHEDULE (F.)

Form of an Oath or Affirmation to be taken by the Commissioners for the purposes of this Act, and by Additional Commissioners and Commissioners for Special Purposes acting in the execution thereof, in respect of the duties contained in Schedule (D.)

"I. A. B., do swear [or affirm, as the case may be], that I will truly, faithfully, impartially and honestly, according to the best of my skill and knowledge, execute the

Oath to be taken by commissioners

acting in respect of the duties contained in Schedule(D.)

powers and authorities vested in me by an act passed in the year of the reign of Queen Victoria, intituled [*here set forth the title of this act*], and that I will exercise the powers intrusted to me by the said act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said act without favour, affection or malice; and that I will not disclose any particular contained in any schedule or statement delivered with respect to any duties charged under the provisions and regulations relating to Schedule (D.) of the said act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition or affirmation respecting the same, in pursuance of the said act, excepting in such cases and to such persons only who shall be sworn to the due execution of this act, and where it shall be necessary to disclose the same for the purposes of the said act, or to the commissioners of stamps and taxes, or in order to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition or affirmation.

“ So help me God.”

Form of Oath or Affirmation to be taken by Inspectors and Surveyors as aforesaid.

Oath to be taken by inspectors and surveyors.

“ I. A. B., do swear [*or affirm*], that in the execution of an act, passed in the year of the reign of Queen Victoria, intituled [*here set forth the title of this act*], I will examine and revise all statements, schedules and declarations delivered within my district, and in objection to the same I will act according to the best of my information and knowledge; and that I will conduct myself without favour, affection or malice; and that I will exercise the powers intrusted to me by the said act, in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the commissioners of stamps and taxes, or any two or more of them; and that I will not disclose any particular contained in any statement or schedule, with respect to any duties charged under the provisions and regulations relating to Schedule (D.) of the said act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition or affirmation respecting the same, in pursuance of the said act, except in such cases and to such persons only who shall be sworn to the due execution of the said act, and

where it shall be necessary to disclose the same for the purposes of the said act, or to the commissioners of stamps and taxes, or in order to or in the course of a prosecution for perjury committed in such examination, affidavit, deposition or affirmation.

“So help me God.”

Form of Oath or Affirmation to be taken by Assessors as aforesaid.

“I, A. B., do swear [or, affirm], that in the execution of Assessor's an act passed in the year of the reign of Queen Victoria, intituled, ‘An Act’ [*here set forth the title of this act*], I will in all respects act diligently and honestly, and without favour or affection, to the best of my knowledge and belief, and that I will not disclose any particular contained in any statement or schedule delivered to me in the execution of the said act, with respect to any duties charged under the provisions and regulations relating to Schedule (D.) of the said act, except in such cases and to such persons only who shall be sworn to the due execution of the said act, and where it shall be necessary to disclose the same for the purposes of the said act, or in order to or in the course of a prosecution for perjury committed in any matter relating to such statement or schedule.

“So help me God.”

Form of Oath or Affirmation to be taken by the Collectors and Officers for Receipt.

“I, A. B., do swear [or, affirm], that in the execution of Oath for col- an act, passed in the lectors and year of the reign of Queen officers for Victoria, intituled, ‘An Act’ [*here set forth the title of this act*], I will not disclose any assessment or the amount of any sum paid or to be paid by any individual under the said act, or the books of assessment which shall be delivered to me in the execution of the said act, with respect to any duties charged under the provisions and regulations relating to Schedule (D.) of the said act, except in such cases and to such persons only who shall be sworn to the due execution of the said act, and where it shall be necessary to disclose the same for the purposes of the said act, or to the commissioners of stamps and taxes, or in order to or in the course of a prosecution for perjury committed in relation to the said duties.

“So help me God.”

Form of Oath or Affirmation to be taken by a Clerk or Clerk's Assistant to the Commissioners aforesaid.

Clerk's oath. "I, A. B., do swear [or, affirm], that I will diligently and faithfully execute the office of a clerk [or, assistant clerk, *as the case may be*], according to an act, passed in the _____ year of the reign of Queen Victoria, intituled, 'An Act' [*here set forth the title of this act*], to the best of my knowledge and judgment; and that I will not disclose any particular contained in any statement, declaration or schedule, with respect to the duties charged under the provisions and regulations relating to Schedule (D.) of the said act, or any evidence or answer given by any person who shall be examined, or shall make affidavit, deposition or affirmation respecting the same, except in such cases and to such persons only who shall be sworn to the due execution of the said act, and where I shall be directed so to do by the regulations of the said act, or any two or more of the commissioners under whom I act, or of the commissioners of stamps and taxes, or in order to and in the course of a prosecution for perjury committed on such examination, affidavit, deposition or affirmation.

"So help me God."

Schedule (G.) to be observed in executing the act. 190. And be it enacted, that the schedule marked (G.) with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable under this act, so far as the same are respectively applicable to the case of each person, corporation, company or society, described or mentioned in this act, on behalf of themselves and also of others for whom they act, in any of the characters described in this act, or hereinafter mentioned, be observed by each such person, corporation, company or society, or by his or their agents or officers, in the cases where such agents or officers are authorized to make such returns.

SCHEDULE (G.)

I.—By every occupier of lands, tenements, hereditaments or heritages, throughout Great Britain, to be charged under Schedules (A.) and (B.) or either of them.

By occupiers of lands, &c. charged under Schedules (A.) and (B.) A statement of the rent and annual value, or the annual value as the case shall require, of all lands, tenements and hereditaments or heritages, occupied in every parish or place, distinguishing the proportions in each parish

or place, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords; and also such as are chargeable by the rent or annual value, or on the amount of profits; and also, estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same as follows; (videlicet)

Lands and tenements occupied as owner :

Lands and tenements let at rack-rent within seven years :

Lands and tenements let at rack-rent before the period of seven years, with the rent and annual value thereof estimated separately :

Lands and tenements let, but not at rack-rent, with the rent and annual value thereof estimated separately :

The amount at which such lands and tenements are rated to the poor :

The amount of the composition, rent, rent-charge or annual payment, paid in the preceding year to the rector or vicar, or other person, for tithes of the above lands and tenements :

The amount of each deduction claimed in respect thereof, and stating if tithe-free in part or in the whole, and the amount of any modus for tithes or real composition.

II.—By every lay impropriator, and by every ecclesiastical rector, vicar or other person, (describing himself,) receiving any tithes in kind, or any payments in right of the church or by endowment, or in lieu of any tithes, and on all tiends in Scotland, to be charged under Schedule (A.) distinguishing the same as follows :

By lay impropriators and ecclesiastical persons, under Schedule (A.)

The amount of the profits from tithes taken in kind for one year, on an average of three years :

The amount of dues and money payments in right of the church or by endowment, or in lieu of tithes not arising from lands, on the above average.

The amount of compositions, rents and payments in lieu of tithes, arising from lands for the preceding year.

III.—By every person, corporation or company, carrying on any concern hereinafter mentioned, or their agents or officers, in the cases authorized to be charged under Schedule (A.)

By corporations, &c. under Schedule (A.)

The amount of profits from quarries of stone, slate, limestone or chalk in the preceding year :

Of iron works, salt springs or works, alum mines or works,

water works, streams of water, canals, inland navigations, docks, drains, levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges and ferries, in the preceding year :

Of mines of coal, tin, lead, copper, mundic, iron and other mines, on an average of five years.

By lords of manors.

IV.—By every lord or lady of a manor or other royalty, or tenant of the same.

The amount of all dues and other services, or other casual profits (except rents and annual payments) of such manors or royalties, on an average of seven years.

By receivers of fines, under Schedule (A.)

V.—By the receiver of any fine paid in consideration of a demise of lands or tenements (except customary) to be charged under Schedule (A.)

The amount of such fines in the preceding year, or for such lesser period since the interest thereon commenced, and an estimate of the average value for one year.

By profits from lands, &c. under Schedule (A.)

VI.—By every person entitled to profits arising from lands, tenements, hereditaments or heritages, not before stated to be charged under Schedule (A.)

The amount, on a fair average, to be allowed by the respective commissioners.

By persons carrying on trade charged under Schedule (D.) ;

VII.—By or for every person carrying on any trade, manufacture, adventure or concern in the nature of trade, to be charged under Schedule (D.)

The amount of the balance of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

or exercising professions ;

VIII.—By every person exercising any profession, employment or vocation, to be charged under Schedule (D.)

The amount of the balance of the profits, gains and emoluments thereof, within the preceding year.

or entitled to profit of uncertain value ;

IX.—By every person entitled to profits of an uncertain value, not before stated, to be charged under Schedule (D.)

The full amount of the profits or gains arising therefrom within the preceding year :

or receiving interest from foreign securities ;

X.—By every person receiving in Great Britain interest from securities out of Great Britain, to be charged under Schedule (D.)

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

XI.—By every person receiving in Great Britain profits from possessions out of Great Britain, to be charged under Schedule (D.) or profits from foreign possessions ;

The full net amount annually received therefrom, either by remittances, or importation of property, or money or value from property not imported, or on credit, or on account in respect of remittances, property or value, on an average of the three preceding years.

XII.—By every person entitled to any annual profits not falling under any of the foregoing rules, and not charged by any of the other Schedules, to be charged under Schedule (D.) or any other profits charged under Schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the commissioners, on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

XIII.—Declarations to be delivered in respect of the duty to be charged under Schedule (D.) Declarations in respect of duty under Schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in Great Britain, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by each partner desirous of being and entitled to be separately assessed, describing the firm, and his proportion of the profits.

XIV.—Statement of profits of any office not chargeable by commissioners specially appointed in the department where the office is held. Statement of profits not chargeable where the office is held.

The amount of the salary, fees, wages, perquisites and profits of office in the preceding year, or on an average of three years, as the case shall require :

The like statement to be delivered to the commissioners appointed in the department, if required.

General declaration.

XV.—General declaration by each person returning a statement of profits under schedules (A.), (B.), (D.) or (E.)

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the act relating to the said duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this act.

Lists and declaration in relation to duties chargeable on others.

XVI.—List and declaration for facilitating the execution of the act, in relation to the duties chargeable on others.

First.—List containing the name of every lodger or inmate in any dwelling-house, with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed :

Second.—List of every person in the service or employ of any master or mistress, whether resident in his or her dwelling-house or not, and the place of residence of those not residing with the master or mistress :

Third.—List to be delivered by every trustee, factor, agent, receiver, guardian, tutor, curator or committee, of the name and place of residence of the person for whom they act in such character, describing him and the names of them who are joined in trust :

Fourth.—Declaration on whom the duty is chargeable in respect of such trust.

Fifth.—List containing the proper description of every corporation, company, fraternity, fellowship, society or trust, for which any person is answerable as treasurer, auditor or receiver, and where any person before described is answerable for the duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered together with the required statements of such profits.

XVII.—Lists, declarations and statements of discharge, or in order to obtain exemptions.

Lists, declarations, &c. in order to obtain exemptions.

First.—Declaration of the amount of value of property or profits returned, or for which the claimant hath been or is liable to be assessed.

Second.—Declaration of the amount of rents, interests,

annuities or other annual payments, for which the party is liable to allow and deduct the duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment.

Third.—Declaration of the amount of interest, annuities or other annual payments, to be made out of the property or profits assessed on the claimant, distinguishing each source.

Fourth.—Statement of the amount of income derived according to the three preceding declarations.

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

191. And be it enacted, that wherever by this act any appointment is directed or authorized to be made, or any act, matter or thing whatever is required to be done or performed by the commissioners of her Majesty's treasury, every such appointment, act, matter and thing may lawfully be made, done and performed respectively by any three or more of the said commissioners for the time being; and wherever any order, consent, authority or direction of the said commissioners of her Majesty's treasury is prescribed or required by this act, every such order, consent, authority and direction may be signified either under the hands of any three or more of the said commissioners, or under the hand of one of their secretaries or assistant-secretaries; and wherever any of the powers and authorities given by this act are required or directed to be put in execution, or any assessment, warrant, order, precept, notice, certificate, contract of composition, or other document is by this act or any act herein recited or referred to is required or directed to be made, signed or issued by the commissioners for general purposes or the additional commissioners, or the commissioners for stamps and taxes, or any other commissioners acting in the execution of this act, every such power and authority shall and may lawfully be put in execution, and every such assessment, warrant, order, precept, notice, certificate, contract or other document shall and may lawfully be made, signed and issued respectively, by any two or more of the said respective commissioners; provided that where any act, matter or thing

What number of commissioners competent to execute any of the powers given by this act.

is directed or authorized to be done or performed by or before one of such respective commissioners, such act, matter or thing may lawfully be done or performed by or before such one commissioner, any thing herein contained notwithstanding.

Construction
of the terms
used in this
act.

192. And be it enacted, that wherever in this act, with reference to any person, matter or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction; and that wherever the terms and expressions following occur in this act, they shall be construed respectively in the manner hereinafter directed; (that is to say), that the expression "her Majesty" shall be construed to mean and include her Majesty, her heirs and successors; the expression "commissioners of her Majesty's treasury," shall mean and include the commissioners of her Majesty's treasury of the United Kingdom of Great Britain and Ireland, or any three or more of them, or the lord high treasurer of the said United Kingdom for the time being; the term "affidavit," and the term "oath," shall respectively mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an affidavit or oath; the term "England," shall mean and include England and Wales, and Berwick-upon-Tweed.

Commence-
ment and
continuance
of the act.

193. And be it enacted, that this act shall commence and take effect from and after the fifth day of April one thousand eight hundred and forty-two, and, together with the duties therein contained, shall continue in force until the sixth day of April one thousand eight hundred and forty-five, and no longer: Provided always, that this act and the said duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed, nor with respect to any of the said duties which shall have been assessed, and shall then remain unpaid, nor with respect to any penalty before then incurred, the said duties shall not cease in such districts where the assessments for the preceding year shall not have been completed before the said sixth day of April; but that all the powers and provisions of this act shall continue in force, for making and completing all such assess-

ments as aforesaid, and for levying and recovering the duties so assessed, or to be assessed, and all arrears of such duties; and also for re-assessing the same in default of payment in the manner herein directed, and for the suing for, adjudging and recovering any penalty which shall have been or may be incurred.

194. And be it enacted, that this act may be amended or repealed by any act to be passed in this present session of parliament. Act may be amended this session.

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